



GOVERNMENT OF INDIA.

# AUDIT CODE

## Volume II APPENDICES AND FORMS

FIRST EDITION

. (SECOND REPRINT)

Embodying all corrections issued to the first reprint of the First  
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1935



# TABLE OF CONTENTS

## APPENDICES

No	Title	Article of the Code in which mentioned Art.	Page.
1	Auditor General's Rules framed by the Secretary of State for India in Council, under Section 96D (1) of the Government of India Act ..	1	I
2	<i>Deleted</i>		
2-A	List of Auditor General's sanctions which <i>require or do not require</i> audit by the Deputy Secretary to the Government of India in the Finance Department	127-A.	8
3	Rules defining the Financial powers of Accountants General ..	10	11
4	Rules for the training of Junior Officers and for Departmental Examinations	25	14
5	Statement prescribing the periods after the expiry of which the various classes of records of the Audit Office may be destroyed	95	26
6	Local Government (Borrowing) Rules ..	148	31
6-A	Rules governing the administration of the Provincial Loans Fund	420-A	33
7	List of Major and Minor Heads of Accounts of Central and Provincial Receipts and Disbursements	..	38
8	List of Non-voted items of expenditure .. ..	173	123
9	<i>Deleted</i>		
10	Instructions issued by the Auditor General under Rule 74 of the Fundamental Rules	263	127
10-A	Rules for regulating the exhibition of recoveries of expenditure in Government Accounts (issued by the Auditor General in exercise of powers conferred upon him by Rule 20 of the Rules framed by the Secretary of State in Council under Section 96D (1) of the Government of India Act	..	165
11	Special instructions for audit of pay bills of Establishments on a time-scale of pay	299	167
12	<i>Deleted</i>		
13	<i>Deleted</i>		
14	<i>Deleted</i>		
15	Rules for the accounting and auditing of passage concessions	258-A.	174
16	Instructions for the preparation of Appropriation Accounts and the Report of the Audit Officer thereon (Printed separately)	Chapter 43	185
17	Rules for the exhibition of losses in the Government Accounts and in the Appropriation Accounts ..	192-F.	186



## TABLE OF CONTENTS.

## FORMS

No.	Title.	Article of the Code in which mentioned Art	Page
1	Report of intentions of Gazetted Officers to proceed on leave ..	28	191
*1-A.	Annual Confidential Reports on the officers of the Indian Audit and Accounts Service and the Indian Audit Department	32	192
*1-B.	Character Roll (with	46	192
<b>No. 116.</b>			
<i>Page ii of contents—</i>			
<i>Insert the following in its proper place .</i>			
“ *1-C Annual indent for cheques, Civil R T R. & Supply Bills. .85 193 ”			
[Audit Code, Vol II, 1st Edn (2nd Rep ), No. 116, dated the 1st July 1936 ]			
	number	88	195
3	Deleted		
*4	Account of the Famine Relief Fund	147	196
*4-A	Statement showing the progressive utilization of the annual assignments for Famine Relief and of the balances of the Famine Relief Fund	147	197
*5	Suspense slip	208-A	198
*5 A	Register of suspense slips	208-B	199
*5 B	Register of allotment of Review of audit	214	200
*6	Audit Register of Gazetted Government Servants' Pay and Allowances	221	201
*7	Audit Register of Gazetted Government Servants' Pay and Allowances (alternative form)	221	203
*8	Register of payments made to Gazetted Government Servants of other Provinces	221, Rule 1	205
*8-A	Pay Slip	230	206
*8-B	List of Gazetted Officers of the Indian Audit Department	244	207
*8-C.	Consolidated monthly statement of sterling overseas pay	244-B	208
*8-D	Intimation of change in the monthly rate of sterling overseas pay, incidence, etc	244-C	208
*9	Register of Last-pay Certificates	264	209
*10	Register of Leave-salary Certificates	264	210
(Outer and inner)			
*10-A.	Register of Colonial Leave-salary Warrants	264	211

\*These forms are standardised in the A T C Series See article 101, Volume I

FORMS *contd.*

No	Title	Article of the Code in which mentioned	Page
†11	History of Services	Art 267	212
*11-A	Statement of Services of Gazetted Government Servants on transfer	272	214
*12	Scale Audit Register	275	215
(Outer and inner)			
*12-A	Simplified Scale Register	278-A	216
*13	Statement of changes amongst Gazetted Government Servants	279	217
14	<i>Deleted.</i>		
*15	List of Government Servants due to retire	283 and 290	218
*16	Establishment Audit Register	291	219
*16-A	Fly-leaf of Establishment Audit Register	292	220
*17	Travelling Allowance Audit Register	304	221
*17-A	Register of Grants-in-aid	306-L	222
*18	Contingent Audit Register	315	224
*19	Register of Special charges	313	225
*19-A	Register of bills for articles supplied for the public service direct by firms in the United Kingdom	321-A	226
*19-B	Register of Periodical charges	319	227
*19-C	Letter to <sup>Reserve</sup> Imperial Bank of India for supply of Demand Draft	321-A.	229
*19-D	Letter to the High Commissioner forwarding Demand Draft (with particulars on reverse)	321-A	231
*19-E	Letter to the High Commissioner forwarding the second of Exchange of the Demand Draft	321-A	233

## No. 102

*Page iii, Table of Contents, Forms*

Delete the entry "21. Register of New Pensions by Departments  
.....333 237".

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 102, dated 1st June 1936.]

*24	Gratuity Register	341	240
*24-A	Letter forwarding final Pension Payment Order to the Treasury Officer	342, Rule 2	241
*25	Last Pay Certificate of Pensions transferred to London for Payment	345	242
26	<i>Deleted</i>		

\*These forms are standardised in the A T C series See Article 101, Volume I.

†These forms are authorised to be printed as special forms—See Article 101, Vol. I.

FORMS—*contd*

No	Title.	Article of the Code in which mentioned	Page
		Art	
*27	List of Interest Payment Vouchers	352	243
*28	Statement of Interest Charges on Loans	354	244
*29	Proof-Sheet of Postings of Deposits	359	245
*29	Do (With closing entries)	359	246
Part A			
*29	Memo of differences	359	247
Part B			
*30	Number Book of orders for Refund of Lapsed Deposits	361	248
*30-A	Broadsheet of Deposits of Local Funds (Receipts and Payments)	368	249
*31	Old Bills List	377	250
*32	Agreement Sheet of Local Bills	379	251
*33	Broadsheet of Local Bills	381	254
*33	Broadsheet of Foreign Bills	381	256
Part A			
*34	List of Unpaid Bills	384	259
*35	List of Foreign Bills drawn	387	260
*36	Remittance Check Register	396	261
*36-A	Broadsheet of Revenue Advances..	412	262—263
*37	Register of Permanent Advances	417	262—263
*37-A	Broadsheet of Permanent Advances (credits)	418	264
*37-B	Broadsheet of Permanent Advances (debits)	418	265
*38	Register of Government Servants lent or transferred to Foreign Service	428	266
*39	Broadsheet of Contributions towards Pensions and Leave salary	429	268—269
*39-A	Broadsheet of Special Recoveries	435	270—271
*39-B	Register and Broadsheet of Advances other than those for House-building and for Motor cars and other conveyances	414	272.
*39 C	Register and Broadsheet of Advances for House building and for Motor cars and Other conveyances	414	273
*40	Register and Broadsheet of Special Recoveries	434	274
*41	Register of Special Recoveries ..	435	275

\*These forms are standardised in the A T C Series. See Article 101, Volume I

†These forms (36 in the case of Punjab only) are authorised to be printed as special forms. See Article 101, Volume I

FORMS—*contd*

No	Title	Article of the Code in which mentioned	Page
		Art	
*42	Statement showing realisations from Subscribers under the Indian Civil Service Family Pension Regulations	438	276
*42-A	Statement showing realisations from Subscribers to the Superior Services (India) Family Pension Fund during the month of	442-B	277
43	<i>Deleted</i>		
44	<i>Deleted</i>		
45	<i>Deleted</i>		
46	Statement of Deductions on account of Indian Military Service Family Pensions	446	279
*47	List of Subscriptions to the Bengal and Madras Service Family Pension Fund	449	280
†48	List of Subscriptions to Postal Insurance and Life-Annuity Fund	453	281
*49	Broadsheet of the Forest Officers' Provident Fund	456	282
		Annex A, to Chap 20 Rule E	
*50	Ledger Account of Forest Officers' Provident Fund ..	456	283
		Annex A, to Chap 20 Rule F.	
*51	Deposit Account of Forest Officers' Provident Fund	456	284
		Annex A, to Chap 20 Rule H.	
†51-A	Departmental Classified Abstract. (15 1 5 15) ..	462	285
*51-B	Compilation Book .. ..	464	285
*51-C	Consolidated list of credits to funds .. ..	465	286
*51-D	Schedule of Postal Insurance Fund .. ..	465	287
*51-E	Certificate of tokens redeemed . . .	477	287
		Rule 1(b)	
*51-F	Token Register . . .	477	288
		Rule 1(a).	
*51-G	Token Census Register .. .	477	290
		Rule 1 (c)	
*51-H	Enquiry regarding token numbers of outstanding pre-audit bills	477	291
		Rule 1 (c).	
*52	Cheque Register of the Pre-audit Pay Department ..	481	292
*52-A	Register of Cheques delivered . . .	481	292
*53	Cash Payment Register of the Pre-audit Pay Department	482	293
53-A	Memo of cheques drawn for cash payments ..	483	294

\*These forms are standardised in the A T C Series See Article 101, Volume I.

†These forms are authorised to be printed as special forms See Article 101, Volume I.

FORMS—*contd*

No	Title	Article of the Code in which mentioned	Page.
		<b>Art</b>	
*53-B	Memo. of pre-audit vouchers sent to Accounts Branch	487	294
*54	Accountant General's Check Register of outstanding pre-audit cheques	490	295
*54-A	Register of Final post-audit of pre-audit bills	Chapter 22, Annexure A, Note 2 to Rule (XI)	296
*55	Schedule of Deposits		

**No. 114.**

Page vi of contents—

(i) Delete the entry relating to form No 57

(ii) Change the existing description of the form 56 to "Debt Head Classified Abstract of Pre-audit Pay Department"

[Audit Code, Vol. II, 1st Edn (2nd Rep.), No 114, dated the 1st June 1936]

	Statement of Disbursers' Accounts	506	302
100	Statement of Disbursers' Accounts	507 & 678	304
*61	Works Audit Register	552	306
*62	Register of Land Charges	586	312
*63	Register of Sanctions to Detailed Estimates for Projects	594	313
*63-A	Certificate of audit of expenditure incurred by one Division on behalf of another	614 & 15	314
*64	Broadsheet of Suspense Accounts, Deposits and Takavi Works Advances	619	315
(Outer and inner)			
*65	Broadsheet of Cemetery Endowment Receipts	642 and 643.	316
*66	Financial Results of Irrigation, Navigation, Embankment and Drainage Works	659—662	317
*67	Broadsheet of Public Works Transfers	687	318
*68	Broadsheet of Public Works Cheques	690	320
(Outer and inner)			
*69	Broadsheet of Public Works Remittances to Treasuries	690	321
(Outer and inner)			
70	Deleted		
71	Deleted		

\*These forms are standardised in the A T C Series See Article 101, Volume I.

†These forms are authorised to be printed as special forms See Article 101, Volume I.

FORMS—*contd*

No	Title	Article of the Code in which mentioned  Art.	Page.
72	<i>Deleted</i>		
*72-A	Register of insufficient or otherwise irregular sanctions accorded by —	730	323
*73	Confidential Index Card of Government Servants responsible for Financial Irregularities	735	324
*74	Objection Statement (Public Works Transactions)	739 and 745 to 750	325
Parts I and II			
*75	Objection Book and Adjustment Register (Public Works Transactions)	743 and 757 —767	327
*76	Objection Statement (other than Public Works Tran- sactions)	769	328
*77	Retrenchment slip	774	329
*78	Objection Book (other than Public Works Transactions)	776, 787, 793 and 794	330
*79	Adjustment Register (other than Public Works Transactions)	785 793	332
*80	Broadsheet of Objection Book Advances Objection Book Suspense Account	795	333
*80-A	Broadsheet of Departmental Adjusting Accounts ..	795-A	334
(Parts I and II)			
*81	Abstract of Objections	796	336
*82	Objection Statement (other than Public Works Transactions)—Alternative form	799	338
(Parts I and II)			
83	<i>Deleted</i>		
*86	Establishment audit Register for establishment for which no annual establishment returns are re- ceived	App 11, para 3	341
*87	Establishment audit Register (Personal pay)	App 11, para 11	342
*88	Fly-leaf of audit Register . . .	App 11, para 5	343

\*These forms are standardised in the A T. C Series See Article 101 Volume I

FORMS *concl'd*

No	Title	Article of the Code in which mentioned Art	Page
*89	Fly-leaf of audit Register (simplified form)	App 11, para 6	344
*90	Personal Passage Account	App 15, Rule 1	345
*91	Authority to engage passage	App 15, Rules 1, 3, 4, 7, 11 and 19	346
*92	Account office certificate of amounts at credit of an officer	App 15, Rules 1, 8, 11 and 19	347
*93	Letter intimating final payment of cost of passage to Steamer Companies and of debits to the personal Passage Account of the Officer	App 15, Rule 6	348
*94	Slip intimating the amount of railway fares admis- sible to an officer	App 15, Rules 1 7 and 19	349
*95	Passage concessions Register of Sanctions and Pay- ments	App 15, Rules 10, 11 12 & 13	350

\*These forms are standardised in the A T C Series See Article 101, Volume I

## APPENDICES.





## APPENDIX 1.

[See Art. 1 ]

## THE AUDITOR GENERAL'S RULES [DATED 13TH APRIL 1926] MADE BY THE SECRETARY OF STATE FOR INDIA IN COUNCIL, UNDER SECTION 96D (1) OF THE GOVERNMENT OF INDIA ACT

1. (1) These Rules may be called the Auditor General's Rules.
- (2) They shall be deemed to have come into force on January 4, 1921

## 2. In these rules

- (a) "Accounts" includes accounts of stores and stock, as well as accounts of money transactions,
- (b) "Audit Officer" means any officer of the Indian Audit Department who exercises audit functions,
- (c) "Finance and Revenue Accounts of India" means the accounts prescribed in Section 26 of the Act,
- (d) "Indian Audit Department" means the officers and establishments subordinate to the Auditor General, which are employed upon the compilation and audit of accounts of Government transactions in India,
- (e) "Principal Auditor" means the head of an office of accounts or of audit or of both who is immediately subordinate to the Auditor General,
- (f) "The Act" means the Government of India Act

## CONDITIONS OF EMPLOYMENT

*Pay and General*

3 The pay of the Auditor General shall be Rs 5,000 a month

4 The Auditor General, on vacating his office, shall not be eligible to hold any other post under the Crown in India

*Leave*

5 The Auditor General shall be entitled to leave on the conditions laid down in Section 96B of the Act and the rules in force thereunder for other officers in the civil service of the Crown in India, or, if he was not, prior to his appointment, in the service of the Crown in India, on such conditions as may be prescribed at the time of his appointment by the Secretary of State in Council

*Pension.*

6 The Auditor General's service for pension shall be calculated in accordance with the provisions of Section 96B of the Act and the rules in force thereunder for other persons in the civil service of the Crown in India

7 The amount of the Auditor General's pension shall, if he was, prior to his appointment, in the service of the Crown in India, be calculated in accordance with the provisions of Section 96B of the Act and the rules in force thereunder for the service to which he belonged, and otherwise in accordance with such terms as the Secretary of State in Council may fix in the case of each person appointed.

## PROVISION FOR A TEMPORARY VACANCY OR ABSENCE FROM DUTY.

8 In the case of a temporary vacancy in the post of Auditor General, or of the absence of an Auditor General from duty, the Governor General in Council shall have power to appoint an officiating Auditor General. The salary of such officer shall be fixed in accordance with the rules in force under Section 96B of the Act regulating the salary of an officiating officer

## DUTIES AND POWERS

*General*

9 Subject to any general or special orders of the Secretary of State in Council, the Auditor General shall be

- (i) the final audit authority in India, and
- (ii) responsible for the efficiency of the audit of expenditure in India from the revenues of India

He shall further be, to the extent authorised by these rules, the administrative head of the Indian Audit Department

10 The Auditor General shall have authority

- (i) to inspect, either personally or through any audit officer, any Government office of accounts in India,
- (ii) to arrange for test audit in any Government office of accounts,
- (iii) subject to any orders of the Secretary of State in Council prescribing the nature and extent of the audit to be applied to specified classes of expenditure, to frame rules in all matters pertaining to audit, particularly in respect of the method and extent of audit and the raising and pursuance of objections

*Duties and Powers as regards Audit*

11. (a) The Auditor General, without prejudice to his other audit functions, is responsible that audit is conducted with reference to the following canons, namely —

- (1) Every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money
- (2) Money borrowed on the security of allocated revenues should be expended on those objects only for which, as provided by rules made under the Act, money may be so borrowed. If the money is utilized on works which are not productive, arrangements should be made for the amortisation of the debt
- (3) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage

(4) Government revenues should not be utilised for the benefit of a particular person or section of the community unless

- (i) the amount of expenditure involved is insignificant, or
- (ii) a claim for the amount could be enforced in a court of law, or
- (iii) the expenditure is in pursuance of a recognised policy or custom

(5) *Deleted*

(6) The amount of allowances, such as travelling allowances, granted to meet expenditure of a particular type, should be so regulated that the allowances are not on the whole sources of profit to the recipients

(b) The Auditor General or any principal auditor should bring to the notice of the Governor General in Council or the Local Government, as the case may be, any breach of one of these canons

12 The Auditor General shall, if so required by the Governor General in Council

- (i) arrange for the audit of the accounts of the receipts of revenue of any Government department, the accounts of any public or *quasi*-public body, or any other accounts, although they may not relate directly to the receipt and expenditure of Government moneys, and
- (ii) arrange for the audit of stores or stock in the possession of an officer or a department of Government, and for the audit of grants of land and alienations of land revenue

13 If the Auditor General considers it desirable that the whole or any part of the audit applied to Government accounts, or to any other accounts which he is required to audit under Rule 12, shall be conducted in the offices in which these accounts originate, he may require that these accounts, together with all books, papers and writings having relation thereto, shall at all convenient times be made available in those offices for inspection by his audit officers

14 When an objection taken in the course of audit cannot be adjusted by a principal auditor in consultation with the authorities concerned, the Auditor General may either instruct the principal auditor to withdraw the objection or require the Governor General in Council or the Local Government concerned to obtain the requisite sanction, or, in default, to recover the amount under objection

Provided that

- (i) if the objection to any expenditure is based solely on the ground that such expenditure contravenes one of the canons set out in Rule 11 above, the Auditor General or principal auditor

shall withdraw such objection at the request of the Finance Department of the Government concerned if the Finance Department states that the breach of the canon and the action taken thereon by the Government will be reported as soon as possible to the Committee on Public Accounts, or, if no Committee on Public Accounts has jurisdiction in the matter, to the Secretary of State in Council, and

- (ii) if the Governor General in Council or the Local Government, as the case may be, orders in writing that the recovery of the amount under objection shall be forgone the Auditor General or principal auditor shall withdraw such objection, but may require that the action taken shall be reported as soon as possible to the Committee on Public Accounts, or, if no Committee on Public Accounts has jurisdiction in the matter, to the Secretary of State in Council

15 (1) The Auditor General shall on such dates as he may prescribe, obtain from each principal auditor and from any officer of the Indian Audit Department to whom he may entrust this duty, appropriation accounts, in such form as he may prescribe, of the expenditure which came under the audit of such principal auditor or officer of the Indian Audit Department during the past official year, together with a report upon the accounts and upon the results of the audit applied to them. Any officer of Government may be called upon to provide any information necessary for the preparation of such accounts or reports. On receipt of the accounts and reports, the Auditor General shall transmit them to the Governor General in Council or to the Finance Department of the Local Government concerned with such comments as he may think fit

(2) The Auditor General shall forward to the Secretary of State through the Governor General in Council the several reports dealing with the total expenditure in India in each year with his detailed comments on each report, and may also offer such further comments of a general nature as he may think fit

16 (1) The Auditor General may on his own motion, and shall on reference being made to him by the Governor General in Council or by a Local Government, review any audit decision of any audit officer, and, if he thinks fit, overrule it

(2) The Auditor General may condone an omission to make a previous reference to the Secretary of State in Council which was required by any rule or order from time to time in force, prescribing the cases in which the previous sanction of the Secretary of State in Council to expenditure is to be obtained, in cases where, when the question comes before him in audit, the failure to obtain the previous sanction of the Secretary of State in Council has involved, in his opinion, a breach of the letter rather than the spirit of the rule or order.

17 The Auditor General shall have power to require that any books, papers or writings relating to the accounts audited by the Audit Department shall be sent for inspection by him or by any other officer of the Indian Audit Department provided that

- (i) if the Governor General in Council or the Local Government, as the case may be, certifies that the documents in question are secret, the Auditor General or other officer, as the case may be, shall accept, in lieu of such documents and as a correct account of the facts stated therein, a statement certified by the Governor General in Council or the Local Government, and
- (ii) if the documents are confidential, the officer to whom they are made over shall be responsible for preventing disclosure of their contents

*Duties and Powers as regards Accounts*

18. The Auditor General shall compile the Finance and Revenue Accounts of India in such form as may from time to time be prescribed by the Secretary of State in Council and shall send them to the Governor General in Council for transmission to the Secretary of State in Council. He may call upon any Government officer to furnish any information in such form as may be required for the completion of these accounts

19 The Auditor General shall have power to prescribe the forms in which accounts shall be kept in audit offices provided that no change which will affect the form of the Finance and Revenue Accounts shall be made without the previous sanction of the Secretary of State in Council

Minor changes of detail, such as the opening of new minor heads, alterations affecting minor or detailed heads, and the like, are not changes "affecting the form of the Finance and Revenue Accounts" within the meaning of this rule

20 If a doubt or a dispute arises as to the major head under which a particular minor head, or as to the minor head under which a particular detailed head should be included, it shall be decided by the Auditor General

21 The Auditor General shall prepare in each year a review of the balances in the books maintained by the audit department and shall send it to the Governor General in Council for submission to the Secretary of State in Council

22 The Auditor General shall have power to determine the form in which officers rendering accounts to the Indian Audit Department shall render such accounts and in which the initial accounts, from which the accounts so rendered are compiled or on which they are based, shall be maintained

23 The Auditor General shall supply, or shall arrange that officers subordinate to him supply, any information required by the Governor General in Council or by a Local Government which can be derived from the accounts maintained in the offices under his control

24 The Auditor General shall arrange that such assistance as may be required shall be rendered by the officers of the Indian Audit Department to the Governor General in Council, the Local Governments and other authorities in the preparation of their annual budget estimates

25 If in any case the Secretary of State in Council has declared that the maintenance of the provincial accounts of a specified province or of the accounts of any department of the Central Government is transferred to an authority (hereinafter referred to as the said authority) other than the Auditor General, the duties and powers of the Auditor General, in relation to the accounts of such province or department, shall be governed by the following provisions, namely —

- (1) The officers and establishments employed upon the maintenance of such accounts shall not be subordinate to the Auditor General, but the Auditor General shall be responsible for the inclusion of the accounts in the Finance and Revenue Accounts of India and shall have power to prescribe the form in which and the time or times at which the accounts shall be submitted to him for audit and for such inclusion,
- (2) The appropriation accounts referred to in sub-rule (1) of Rule 15 shall be prepared by the said authority in such form as he may, with the concurrence of the Auditor General, determine, and shall be transmitted, by such date as the Auditor General may prescribe, to the officer of the Indian Audit Department to whom the Auditor General has entrusted the duty of reporting thereon. The Auditor General shall thereafter obtain and dispose of the appropriation accounts and of the report thereon of the aforesaid officer of the Indian Audit Department in accordance with the provisions of Rule 15,
- (3) The Auditor General shall exercise the powers and perform the duties conferred and imposed upon him by Rule 20 and Rule 21, but shall not be bound by the provisions of Rule 23 or Rule 24

#### *Powers of Expenditure*

26 The Auditor General shall exercise no powers of incurring expenditure without previous sanction other than such powers as may be delegated to him by the Governor General in Council

27 The Governor General in Council shall arrange that sanctions to expenditure accorded by the Auditor General shall be audited by some officer unconnected with the audit department in India

*Administrative Powers over the Indian Audit Department.*

28. The Auditor General may

- (i) in the case of officers of the Indian Audit Department below the rank of Deputy Auditor-General, transfer, censure, suspend or degrade any such officer, withhold from him any increment or increments of pay, recover from his pay the whole or part of any pecuniary loss caused by him to Government by negligence or breach of orders, promote him to any grade or post in the Indian Audit Department below the rank of Deputy Auditor General or declare him to be permanently unfit for promotion, grant him any leave that may be admissible under rule, and exercise the powers of a Local Government under the Government Servants' Conduct Rules
- (ii) in the case of officers of the Indian Audit Department of any grade lower than Class I, delegate to any officer of the Indian Audit Department the power of granting any leave that may be admissible under rule.

29 The Auditor General may sanction the grant to any officer of the Indian Audit Department of such pension as is admissible under Section 96B of the Act and the rules in force thereunder

30 The Auditor General may dismiss from service any officer of the Indian Audit Department other than an officer appointed thereto by the Secretary of State in Council or the Governor General in Council

31 Nothing in this Part shall be deemed to affect any right of appeal which any officer of the Indian Audit Department may possess under the Act or rules made thereunder or under any general or special orders of the Secretary of State in Council or the Governor General in Council

## REPEAL

32 The Rules made by the Secretary of State in Council under Section 96D of the Act on January 1, 1921, as subsequently amended are hereby repealed



## APPENDIX 2.

*Deleted.*

[N B —The rules defining the financial powers of the Auditor General are contained in the Book of Financial Powers issued under the authority of the Government of India. It is therefore unnecessary to repeat them in the Audit Code ]

## APPENDIX 2-A.

(Referred to in Article 127-A )

(a) List of Auditor General's sanctions which *require* audit by the Deputy Secretary to the Government of India in the Finance Department.

Nature of sanction.	Authority.
1. To the creation of a permanent or temporary post	Rules 70 and 72 of the Book of Financial Powers
2. To increase the pay of a permanent or temporary post or of a Government servant in permanent employ	Rules 71 and 73 of the Book of Financial Powers
3 To the revision of the permanent pay of an establishment	Rule 74 of the Book of Financial Powers
4 To any recurring expenditure not exceeding Rs 200 a year or non-recurring expenditure not exceeding Rs 1,000 on any object for which no scale or limit to power of sanction is prescribed by any act, rule, code, etc	Rule 76 of the Book of Financial Powers
5 To the writing off of irrecoverable advances and irrecoverable value of stores lost and losses of cash, due to robbery, accident etc , etc	Rule 77 of the Book of Financial Powers
	Exception 2 to Art 227(b), C. A C , Vol I
6. To allow a Government servant officiating in a post on a time scale to draw as initial pay any stage in the time-scale	Serial No 10, Appendix II, Supplementary Rules
7 To subsistence grant to a Government servant under suspension	Serial No 15, Appendix II, Supplementary Rules
8 To the appointment of a Government servant to hold temporarily or to officiate in more than one post and to fix the pay of subsidiary posts and the amount of compensatory allowances to be drawn.	Serial No 20, Appendix II, Supplementary Rules.
9. To the fixation of pay in foreign service	.. Serial No. 30, Appendix II, Supplementary Rules.
10. To the grant of an honorarium from General Revenues.	Serial No. 3, Appendix III, Supplementary Rules.

(a) List of Auditor General's sanctions which *require* audit by the Deputy Secretary to the Government of India in the Finance Department *concl'd.*

Nature of sanction	Authority.
11 To declare a Government servant to be entitled to Railway accommodation of a higher class than that prescribed for his grade	Serial No 3, Appendix III, Supplementary Rules
12 To allow daily allowance at a higher rate than that of the Government servant's grade	Serial No 18, Appendix III, Supplementary Rules
13 To allow exchange of double P. T A for mileage allowance	Serial No 25, Appendix III, Supplementary Rules
14 To allow the exchange of daily for mileage allowance for the whole period of an absence from headquarters	Serial No 27, Appendix III, Supplementary Rules
15 To allow the actual cost of maintaining a camp during a sudden journey away from it	Serial No 30, Appendix III, Supplementary Rules.
16 To allow T A for a journey to join a first post ..	Serial No 26, Appendix III, Supplementary Rules
17 To the grant of T A to persons not in Government service attending commissions of enquiry	Serial No 52, Appendix III, Supplementary Rules
18 To the local purchase of articles of European manufacture.	Rule 13, Appendix 4, Civil Account Code, Volume I
19 To the supply of typewriters for civil account offices	Rule 24, Appendix 5, Civil Account Code, Volume I.
20 To small monthly payments to inferior servants for the supply of drinking water and for dusting offices	Rule 14, Appendix 5, Civil Account Code, Volume I
21 To the purchase of books and papers	Rule 13, Appendix 5, Civil Account Code, Volume I
22 To telephone connections in Government offices and private residences	Article 100, Civil Account Code, Volume I
23 To the rates of liveries, etc	Rule 8, Appendix 5, Civil Account Code, Volume I
24 To the rental of buildings for the accommodation of accounts office establishment	Article 100, Civil Account Code, Volume I
25 To hot-weather establishment . ..	Rule 6, Appendix 5, Civil Account Code, Volume I
26 To the local purchase of articles of stationery ..	Rule 21, Appendix 5, Civil Account Code, Volume I
27. To the purchase of furniture .. ..	....
28 To the grant of advance increments .. ..	Fundamental Rule 27.

(b) List of Auditor General's sanctions which *do not require* audit by the Deputy Secretary to the Government of India in the Finance Department.

Nature of sanction.	Authority
1 To re appropriations . . .	Rule 80, of the Book of Financial Powers
2 To re employment of pensioners	Article 66, Audit Code
3 To the grant of pensions	Rule 29, Appendix I, Audit Code
4 To the retention of Government servants in service after the age of 55—60 years	Serial No 21, Appendix II, Supplementary Rules
5 To the acceptance of an honorarium from an outside source	Serial No 4, Appendix III, Supplementary Rules
6 To the grant of exemptions from the rule limiting a halt on tour to 10 days	Serial No 26 do
7 To halts at hill stations in excess of 10 days	Serial No 41 do
8 To extend the joining time admissible under rule beyond the maximum of 30 days	Serial Nos 69 70 do
9 To the grant of advances including permanent advance and advances from General Provident Fund, etc	Article 159 Civil Account Code, Volume I
10 To commutation of pensions .	Government of India, Finance Department, No 590-E B, dated 13th June 1922
H. To waiving recoveries of overpayments ~ - ~	Article 156(4) Audit Code

## APPENDIX 3.

[See Art 10 ]

**Rules defining the Financial Powers of Accountants General.**

NOTE.—Additional powers specially delegated to the Accountant General, Posts and Telegraphs and the Director of Railway Audit are included in the Manual of Standing Orders of the Accountant General, Posts and Telegraphs and the Railway Audit Code respectively

*Definitions*

## 1 In these rules

- (a) *Finance Department* means the Finance Department of the Government of India
- (b) *Non-recurring expenditure* means expenditure sanctioned as a lump sum charge, whether the money be paid as a lump sum or by instalments
- (c) *Re-appropriation* means the transfer of funds from one unit of appropriation to another such unit

*Powers of sanctioning expenditure and of creating posts.*

2 An Accountant General may sanction expenditure or advances of public money in those cases only in which he is authorised to do so by

- (a) the provisions of any legislative enactment for the time being in force, or of rules made under such an enactment, or
- (b) the Civil Account Code or any other code issued by, or with the approval of, the Governor General in Council, or
- (c) any order of the Governor General in Council delegating to him financial powers with reference to the provisions of a legislative enactment or to rules approved or orders issued by the Secretary of State, or
- (d) any order of the Governor General in Council laying down a scale or maximum scale of expenditure or
- (e) these rules

2-A For work in new Public Works Divisions created under proper authority an Accountant General may sanction the creation of permanent and temporary posts of Divisional Accountants on the usual time-scale rate of pay, plus the usual special pay and compensatory allowance (where sanctioned by a competent authority) He may also abolish a permanent or temporary post

**No. 99.**

Page 11, Appendix 3

In line 1 of the footnote, for the words "Comptrollers, Assam and N W F. P" substitute "Comptrollers, Assam, N W F P, Sind and Orissa"

(Audit Code, Vol II, 1st Edn (2nd Rept), No 99, dated the 1st May 1936)

value of Rs 150, in each case

\*This term includes the Comptrollers, Assam and North West Frontier Province, <sup>Sind & Orissa</sup> Director of Railway Audit, Director of Army Audit, Accountant General, Posts and Telegraphs and the Audit Officer Indian Stores Department but the powers specified in Rule 3 are exercised by all Heads of Account offices under the Auditor General

3 An Accountant General may increase or reduce the pay and allowances of inferior establishments serving under him subject to the following reservations—

- (i) that his powers do not extend to the creation or abolition of permanent posts,
- (ii) that the rates of pay and allowances do not exceed those sanctioned by the local Government for inferior establishments in its Secretariats, and
- (iii) that an addition to the pay and allowances does not have the effect of raising the total pay and allowances of a post or of a Government servant to an amount in excess of Rs 50 a month

NOTE —This rule does not apply to grain compensation allowance

### No. 100.

Page 12, Appendix 3

For the words "Comptrollers, Assam and N W F P" in lines 1-2 of sub-clause (a) (i) of Rule 4, substitute "Comptrollers, Assam, N. W. F. P, Sind and Orissa"

(Audit Code, Vol II, 1st Edn (2nd Rept ), No 100, dated the 1st May 1936 )

- (1) that the pay of the temporary post sanctioned does not exceed the prescribed maximum,
- (2) that no sanction involves expenditure in future years, and
- (3) that any re-appropriations made are within the recognised limits imposed by rule 7 ,
- (ii) the Director of Railway Audit and the Accountant General, Posts and Telegraphs, the power to sanction temporary establishment in their own offices, subject to the following conditions and reservations
  - (1) that this power can be exercised in respect of non-gazetted establishments only,
  - (2) that no post may be sanctioned the pay of which exceeds the maximum time scale pay of clerks in his office,
  - (3) that the sanction accorded in any financial year does not involve expenditure in a future financial year, and
  - (4) that the cost can be met from their annual allotment for temporary establishment
- (b) The Director of Railway Audit may create temporary non-gazetted posts on pay not exceeding Rs 500 in offices other than his own
  - (1) for any specified period, if the pay of the post does not exceed Rs 270
  - (2) for not more than 2 years, if the pay of the post exceeds Rs 270.

Subject in each case to the condition that the total cost during the year does not exceed the annual limit of Rs 10,000

The Accountant General, Posts and Telegraphs may sanction the creation of temporary non-gazetted posts on pay not exceeding Rs 500 in offices other than his own for a period of not more than two years, subject to the condition that the total cost during the year does not exceed the annual limit of Rs 50,000

5 An Accountant General may sanction expenditure on contingent charges and the purchase of articles for the public services sub-

### No. 10.

Page 13, Appendix 3, Rule 5--

*Insert the following as a Note under this Rule --*

NOTE —An Accountant General may incur expenditure on the maintenance of typewriters, comptometers and other accounting machines in his office provided that budget provision exists and that the expenditure is incurred at contract rates, or where there are no contracts at rates fixed with the concurrence of the Controller of Printing and Stationery

[Audit Code, Vol II 1st Edn (2nd Rep ), No 10, dated the 1st October 1935 ]

Under Rule 81 of the Book of Financial Powers, the Auditor General has, with the consent of the Finance Department, delegated to Accountants General the powers of appropriation specified below

Out of the supply allotted in each primary unit of appropriation, an Accountant General has full power to appropriate sums to meet expenditure falling under that unit, provided that, except with the previous consent of the Finance Department to be obtained through the Auditor General,

- (a) supply provided for non-voted items of expenditure must not be appropriated to votable items, and supply provided for voted items must not be appropriated to non-votable items, and
- (b) supply must not be appropriated to any item of expenditure which has not been sanctioned by an authority empowered to sanction it

### *Re-appropriation*

8 Under Rule 81 of the Book of Financial Powers, the Auditor General has, with the consent of the Finance Department, delegated to the Accountant General, Posts and Telegraphs and the Director of Railway Audit, the powers of re-appropriation specified below

Subject to the conditions prescribed in Rule 7 above, the Director of Railway Audit and the Accountant General, Posts and Telegraphs may re-appropriate funds from any primary unit of appropriation to any other such unit, provided that except with the previous consent of the Finance Department to be obtained through the Auditor General,

- (a) no re-appropriation shall be made to meet any expenditure, other than contingent expenditure, which is likely to involve further outlay in a future financial year, and
- (b) no re-appropriation shall be made from the unit "Pay of Officers" to any other unit

## APPENDIX 4

[See Art 25 ]

## Rules for the Training of Junior Officers and for Departmental Examinations

### I — *Rules for the training of Probationers in the General List of the Indian Audit and Accounts Service*

(1) All Probationers will, within the first six months of their appointment, spend not less than six weeks at a Treasury in order to see the initial stages of the building up of the accounts. This period will extend over the compilation of two monthly sets of accounts, the second set being prepared by the Probationers themselves and checked by the Treasury staff.

(2) No Probationer will be allowed to appear at the Lower Departmental Examination until he has completed the training at the Treasury.

(3) On passing the Lower Departmental Examination, Probationers will be allowed, as far as is compatible with the interests of the service, to choose whether they will be further trained in Railway Accounts or in the ordinary line. Should he consider it necessary, however, in the interest of the department, the Auditor General may decide for which branch any Probationer is to be trained. Those electing for training in Railway Accounts will put in a considerable period at a station, an Executive Engineer's office, a workshop and a store yard and an equal period in a Railway Audit office. The others will put in two or more months in a Sub-Divisional and a Divisional office of the Public Works Department and a longer time in a Civil Audit office.

(4) The training in the Audit office will be generally on the lines laid down in the annexed regulations (*vide* section II below), which were published with the Finance Department's Resolution No 3496, dated the 28th December 1876.

(5) No Probationer will be allowed to appear at the Higher Departmental Examination until he has completed the training prescribed in clause (3) above.

(6) Arrangements for the training of Probationers in an outside office will be made by the Head of the Audit office to which the Probationers are attached.

<sup>1</sup> When a probationer has to proceed to another station for the purposes of his training, his travelling allowance will be regulated as for journeys on tour, and he may be granted a halting allowance at three fourths of the rate admissible, up to a maximum period of two months at any particular station.

(7) During the period that Probationers are in an outside office, they will submit diaries regularly to the head of the Audit office to which they are attached, but while they are in the Audit office itself, it will be left to the head of the office to use his discretion with regard to the nature of the control which he exercises over the Probationers' work.

II *Detailed Regulations of 1876 (for the training of Junior Officers) referred to in paragraph (4) of Section I above*

(1) The work of an Indian Audit office, as at present constituted, is divided into audit and account, of which the former leads up to, and prepares materials for, the latter. When, therefore, a junior officer has been long enough in the office to have a general knowledge of its working, he should be attached to the audit section, and make himself practically acquainted with the procedure of testing, checking and recording payments to gazetted officers, establishments and pensioners, and payments on account of contingent charges, and he should be required, without assistance, to audit and record the audit of some vouchers of each class

No. 123

Page 15, Appendix 4, Section II

*Substitute the following for Rules (2) and (4)*

"(2) When a junior officer reports himself ready to prepare a classified abstract, the Accountant General should cause the original receipt and payment schedules with vouchers of a particular department for a past month to be collected. The junior officer will then compile and square the classified abstract, compile and close a Departmental Transfer Abstract, and post the closing entries relating to them in the relevant classified abstract

In Madras, as classified abstracts are received compiled from the treasury, the junior officer should be required to post blank forms from the separate vouchers and schedules as far as the materials serve

(4) Next the junior officer should post the Detail Book maintained under Article 189 *et seq* of the Account Code from the classified abstracts of a few departments and the Cash Account and List of Payments of some selected treasuries for a month. Thereafter he should post the Remittance Check Register and make entries in the Statement of Disbursers' Accounts. A superintendent should check the work done and report to the Accountant General the corrections found necessary "

[Audit Code, Vol II, 1st Edn (2nd Rep), No 123, dated the 1st August 1936]

practical knowledge, the Superintendent of the compilation department will

No. 107.

Page 15, Appendix 4, Section II

(i) For the words "cash account and lists of payments received from some one Treasury" occurring in lines 2 and 3 of rule (2) *substitute* the words "receipt and payment schedules of a particular department received".

(ii) For the word "districts" in line 2 of rule (3) *substitute* the word "departments"

(iii) For the words "journal entries of a month" in line 1 of rule (5) *substitute* the words "formal transfer entries of a month made under Article 205 (c) of the Account Code"

(iv) For the word "district" in line 4 of rule (6) *substitute* the word "departmental".

[Audit Code, Vol II, 1st Edn, (2nd Rep), No. 107, dated the 1st June 1936.]  
through the books, preparing the objection statement and any letters connected with his work for the approval of the Accountant General



(7) The necessary duration of the course of training must vary with the opportunities available and the industry and ability of the officers, and it is therefore not desirable to name any particular period, but on no account should the training be hurried, and the Accountant General must satisfy himself that the junior officer has acquired a competent knowledge of the ordinary duties of the several branches of an Accountant General's office, \* \* \*

### III *Rules for the Departmental Examinations of Probationers in the General List of the Indian Audit and Accounts Service*

[See Art 25 ]

(1) The Lower and Higher Departmental Examinations will be held half-yearly, on the Monday next after the 10th May and the 10th November and following days, in the subjects detailed in schedules A and B appended

(2) Probationers will be permitted to appear for these examinations in instalments if they notify their intention beforehand and specify the subjects, provided that any practical training that has been prescribed in those subjects has been completed

(3) Those who obtain 40 per cent of the marks in each of the subjects and 50 per cent in the aggregate will be held to have passed the examination. Those who fail in an examination will be held to have passed and be exempted from re-examination in the subjects in which they obtain 60 per cent of the marks. These marks will be taken into account in reckoning the minimum aggregate at a later examination

(4) Those who take an examination in instalments will not be held to have passed in the subject or subjects unless they obtain 60 per cent of the marks in each subject

(5) An officer recruited in India to the Department will be on probation for two years and until he has passed the Higher Departmental Examination. During the probationary period, he will not be eligible for the first increment until he has passed in Lower Departmental Examination, nor for the second increment until he has passed the Higher Departmental Examination. Probationers will be counted against the sanctioned strength of the office to which they are posted after the end of two years or from the date on which the

### No. 2.

#### *Page 16. Appendix 4, Section III*

*After the words "in Section V" in line 2 of rule (7) under Section III, insert the following words "except rules 5, 6, 7, 8, 9, 10 and 12".*

[Audit Code, Vol II, 1st Edn (2nd Rep ), No 2, dated the 1st October 1935.]

## APPENDICES.

## SCHEDULE A.

## LOWER DEPARTMENTAL EXAMINATION.

*Subjects**Marks*

200

250

No. 156.

*Page 17, Appendix 4, Section III, Schedule A**Substitute the following Schedule A for the existing one*

## SCHEDULE A

## LOWER DEPARTMENTAL EXAMINATION

*Subjects**Marks*(1) *Precis and Draft*

200

(2) *Political and Revenue system of India (a)*

250

(3) *General Principles of Government audit and accounts as described in the Introduction to Indian Government Accounts and Audit*

250

(4) *Commercial Book-keeping (b)*

250

(5) *The Principles of Parliamentary Financial Control (c)*

200

Total

1,150

*(a) Books prescribed*(i) *Parts II, IV and V of the Report of the Simon Commission, Vol I*(ii) *India's new constitution by J P Eddy and F H. Lawton.**(b) Books prescribed**Dicksee's Book-keeping for Accountant students and Chapters I, II and VI-XI of the same author's Auditing**(c) Books prescribed**The system of National Finance by E Hilton Young*

NOTE —The Auditor General will, when necessary, issue further instructions regarding any other books to be studied for these subjects

(This revised Schedule A will take effect from the Lower Departmental Examination, if any, to be held in November 1937)

[Audit Code, Vol II, 1st Edition (2nd Reprint), No 156, dated the 1st April 1937]

1	Chapters I, II and IV—VI and VIII of Government Securities Manual and all chapters of the Civil Account Code, 8th edition, Volumes I and II, Audit Code (1st edition), Account Code (1st edition), and the Forest Account Code	250
2	Civil Service Regulations (Pension Rules only) and Fundamental Rules (including the Supplementary Rules issued thereunder by the Governor General in Council)	250
3	Government Book-keeping and Finance and Revenue Accounts	250
4	Public Works Account Code ..	250
	Total ..	1,000

(c) The examination will be of a practical nature and books will be allowed

#### IV — *Rules for the Departmental Examination qualifying for appointment to the Subordinate Accounts Service*

N B — The rules in this section have been modified by the Auditor General's letter No 542 N G L -628 31, dated 21st April 1934

[See Art 49]

(1) The Departmental examination qualifying for appointment to the Subordinate Accounts Service will be held once a year in November for all Civil Audit offices and will be separate for each branch of service. It will be held in the several Civil Audit offices and be conducted, under the rules in Section V of this Appendix, by means of question papers forwarded by the Auditor General or set by the local Accountant General, as the case may be, *vide* paragraph 4 (d) below. The answers will be examined and marked by the Auditor General or local Accountant General according as the papers are set by the former or by the latter.

NOTE — An officer who has passed the examination for any branch will not, if he appears at the examination for another branch, be required to pass again in the subjects common to the two examinations.

(2) All persons appointed direct to the Subordinate Accounts Service, who have not passed this examination, are required to sit for it under the rules in Article 50.

Graduates with not less than three years' permanent service in a Civil Audit office or as Divisional Accountants, and others with not less than five years' permanent service in a Civil Audit office or as Divisional Accountants, may be allowed to appear at the examination if they are certified by the Accountant General to be regular in their attendance, energetic, of good moral character and business habits, to give indication of possessing aptitude for the work of a Senior Accountant and to have a reasonable prospect of passing the examination. Except with the special sanction of the Auditor General, a candidate will not be allowed to appear at more than three examinations, though a fourth attempt may be permitted by the head of the office if the candidate obtained not less than 350 marks at the third examination. Permission to appear at any particular examination will count as one attempt, whether the candidate actually sits for the examination or not unless he is specially allowed to withdraw his name. Such withdrawal will not be allowed unless the circumstances of the case fully justify it.

NOTE 1 — Non graduates can count permanent service as accounts clerks in divisional or sub divisional offices of the Public Works Department, up to a period not exceeding two years, as permanent service as Divisional Accountants for the purposes of this rule.

NOTE 2 — The total service required under this rule to make a person eligible to appear in the Examination may be made up of several periods of service, viz, (1) as a Divisional Accountant, (2) as an accounts clerk (up to a limit of two years) and (3) as a clerk in an Audit office.

NOTE 3 — Service as a temporary Divisional Accountant can also count if the person concerned is, at the time of sitting for the examination, in permanent Government employ.

NOTE 4 — Extreme care should be exercised in granting the certificate referred to above.

(2A) The examination of the Commercial Branch is reserved exclusively for the following classes of men.

- (1) Probationary Superintendents, Divisional Accountants and clerks on the staff of the Director of Commercial Audit at Headquarters or elsewhere.

\*The rules relating to the Local Audit branch of the Subordinate Accounts Service do not apply to provinces in which the Local Audit Department has been transferred to the control of the Local Government.

(2) Probationary Superintendents, Divisional Accountants, and clerks who have undergone at least six months training under the Director of Commercial Audit in commercial accountancy and audit work either at Headquarters or elsewhere, who either

- (i) are still attached to the Commercial Section though not brought on to the strength of that Section, or
- (ii) have been appointed to some commercial accounting post in any part of India or Burma

(3) Senior Accountants and Accountants who have at some time undergone at least six months training in Commercial Accountancy and Audit work under the Director of Commercial Audit and are accepted by him as suitable candidates for the examination

(3) Accountants General will submit to the Auditor General, not later than the 15th September in each year, a statement in the following form of the candidates for examination in the following November

Name of candidate	If appointed direct, date of appointment	Number of examinations at which he has already appeared	If not appointed direct						Whether regular in his attendance or not	Character			Aptitude for work of a Senior Accountant	Prospects of passing
			Total Permanent Service							Energy	Business habits	General		
			Both for graduates and non graduates				For non-graduates only							
			As clerks of the Audit office		As Divisional Accountants		As accounts clerks in Divisional or Sub Divisional Offices of the Public Works Department							
			Y	M	Y	M	Y	M						

“ Certified

(1) that I have personally satisfied myself as to the fitness of each candidate to sit at the examination and

(2) that in respect of those candidates recommended this year, who sat at the examination held last year and failed to secure 30 per cent of the marks in the aggregate their failure last year has been duly taken into consideration.

(4) (a) The subjects of the examination and the full marks allotted to each are as follows

	<i>Ordinary Subject.</i>	<i>Marks.</i>
(1) Précis and Draft	.. .. .	150

*Special Subjects.*

I—Ordinary Branch.

(2) Fundamental Rules, Civil Service Regulations (Pension Rules only), Leave Procedure Rules made by the Governor General in Council and instructions issued by the Auditor General in connection with Leave Procedure (Appendix 10 of the Audit Code)		200
(3) Civil Account Code, Volumes I and II, Audit Code (omitting Works audit and Public Works Inspection Rules), Treasury orders issued by the Governor General in Council under Rule 16 of the Devolution Rules, Forest Account Code and the Manuals issued by the Controller of the Currency		200
(4) Public Works Accounts Rules and Procedure, viz, (1) Public Works Account Code and (2) Works Audit and Public Works Inspection Rules		200
(5) Book-keeping, Government and Commercial, and the Account Code		150

NOTE—"The Student's Complete Commercial book-keeping, Accounting and Banking" by Arthur Field house has been prescribed as the text book for the paper on Commercial book keeping

(6) Financial and Procedure Rules (including the Supplementary Rules issued under the Fundamental Rules) issued by the local Government (or the Government of India in the case of candidates of the offices of the Auditor General and the Accountant General, Central Revenues) which have a bearing on subjects (2), (3) and (4), and also the Public Works Department Code in the form in which it may have been authorised by the local Government or the Government of India, as the case may be		150
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II—Local Audit Branch

(2) Rules and Regulations for the Audit and Inspection of Accounts subject to the Audit and Inspection of the Examiner of Local Fund Accounts		250
(3) Acts of the Legislature and the Statutory Rules framed there-under relating to the accounts referred to under (2)		250
(4) Such portions of the following as the Accountant General may prescribe— Fundamental Rules, Civil Service Regulations (Pension Rules only), Travelling Allowance and Leave Procedure Rules framed by the Local Government, Civil Account Code (Volumes I and II), Audit Code and Account Code		250
(5) Commercial Book-keeping		100

NOTE—The note under subject (5) of the Ordinary Branch applicable to subject (5) of the Local Audit Branch also

## APPENDICES.

[No. 4

<i>Subjects.</i>	<i>Marks</i>
III —Commercial Branch.	
(2) Special subject (2) of the Ordinary Branch .. — —	200
(3) Civil Account Code, Volumes I and II, Audit Code (omitting Works audit and Public Works Inspection Rules) Treasury Orders issued by the Governor General in Council under Rule 16 of the Devolution Rules, Forest Account Code and Chapters, 1, 2, 3, 12, 16 and 17 of the Account Code .. —	200
(4) The theory and practice of Book-keeping as applied to trading and manufacturing concerns and the preparation of Production, Trading and Profit and Loss Accounts and Balance Sheet . . . . .	200
(5) The theory and practice of Factory accounting, embracing stores control and costing . . . . .	150
(6) The audit of the accounts of trading and manufacturing concerns . . . . .	150

NOTE —For subjects (4) to (6) above the following text books are recommended for study —

Advanced Accounts by R N Carter, F C A

Cost Accounts by L W Hawkins

Auditing (a practical manual for Auditors), by L R Dicksee

(b) In each of the subjects (2) (3) and (4) of the Ordinary and the Local Audit Branches and in subjects (2) and (3) of the Commercial Branch, there will be two papers which will be given in the following orders

(i) A theoretical paper to be answered without books

(ii) A severely practical paper to be answered with books

(b) In subject (6) of the Ordinary Branch there will be two practical papers to be answered with books

Questions in special subjects (4), (5) and (6) of the Commercial Branch are to be answered without the aid of books

For the practical papers each candidate should bring with him a copy of each of the following books

*Ordinary Branch*

Civil Service Regulations with Appendices

Fundamental Rules

Devolution Rules

Treasury Orders issued by the Governor General in Council.

Audit Resolutions

Civil Account Code both the volumes.

Audit Code.

Account Code

Forest Account Code

Public Works Department Code

Public Works Account Code, with the Book of Forms.

Manuals issued by the Controller of the Currency.

Auditor General's Audit Rulings issued during 1921-22 and subsequent years and Audit Instructions

Leave Procedure Rules made by the Governor General in Council.

Such books relating to subject (6) as the Accountant General may prescribe.

#### *Local Audit Branch.*

Civil Service Regulations with Appendices.

Fundamental Rules

Audit Resolutions

Civil Account Code, both the volumes

Audit Code.

Account Code.

Leave Procedure Rules made by the Local Government and Travelling Allowance Rules made by the Local Government.

Such acts of the Legislature and books of rules and regulations as the Accountant General may prescribe

NOTE — Candidates for the Subordinate Accounts Service Examination are permitted to use in the examination room the Posts and Telegraphs Compilation of the Fundamental and Supplementary Rules, or any other Compilation of a similar nature, in those papers in which the use of books is allowed

#### *Commercial Branch.*

Civil Service Regulations with Appendices.

Fundamental Rules

Devolution Rules

Treasury Orders issued by the Governor General in Council.

Audit Resolutions

Civil Account Code, both volumes

Audit Code

Account Code

Forest Account Code

Leave Procedure Rules made by the Governor General in Council

Auditor General's Audit Rulings issued during 1921-22 and subsequent years

(c) Subject (1) is common to the three branches. If a man of the Local Audit Branch or Commercial Branch who has passed the Local Audit or Commercial examination is transferred to the Ordinary Branch, he can be appointed only to the clerical service thereof or to the Divisional Accountants' service, if eligible, and will not be entitled to promotion to the Subordinate Accounts service of the Ordinary Branch until he has passed the examination in the special subjects of the Ordinary Branch. But men of the Commercial Branch who, when they passed the Commercial Examination,

obtained 35 per cent or more of marks allotted for subjects (2) and (3) of their branch will not, on re-examination for the ordinary branch, be required to appear for subjects (2) and (3) of that branch

(d) (i) The papers on the ordinary subject, on special subjects (2) to (5) of the Ordinary Branch, and on Special subjects (2) and (3) of the Commercial Branch, will be set and marked by officers selected by the Auditor General and moderated under the Auditor General's orders in his Headquarters office.

(ii) The papers in special subjects (4), (5) and (6) of the Commercial Branch will be set and marked by an Officer whom the Director of Commercial Audit nominates for the approval of the Auditor General, and will be moderated by the Director of Commercial Audit

(iii) The papers on special subject (6) of the Ordinary Branch and on the special subjects of the Local Audit Branch will be set and marked by officers selected by the Accountant General and will be moderated by the Accountant General personally in each office

NOTE — Besides the above subjects, it is open to the Accountant General to require Auditors of the Local Audit Branch to pass in one or more vernaculars of the province in which they are employed, by whatever standard he may consider desirable

(5) In the Ordinary Branch the number of marks required to secure a pass is as follows

Précis and Draft	35 per cent
Other subjects	.. 35 per cent in three and 40 per cent.* in two These percentages must also be secured separately in the practical papers answered with the aid of books
Aggregate	40 per cent

Any candidate failing at an examination but passing in any subject with at least 60 per cent marks, separately in each paper where there is more than one paper in any subject, will not be required to appear again in that subject at a further examination

(6) In the Local Audit Branch a candidate will be considered to have passed if he obtains the following marks

Subjects (1) to (4)	35 per cent in two and 40 per cent in two. These percentages must also be secured separately in the practical papers answered with the aid of books
Commercial Book-keeping	40 per cent
Aggregate	50 per cent

A candidate of this branch who shows marked excellence in any subject by passing therein with not less than 60 per cent marks separately in each paper where there is more than one paper in any subject may also be exempted from further examination in that subject in subsequent examinations if he so wishes

(7) In the Commercial Branch a candidate will be considered to have passed if he obtains the following marks

Précis and Draft	35 per cent.
Special subjects (2) and (3)	30 per cent



This percentage must also be secured separately in the practical papers answered with the aid of books

Special subjects (4), (5) and (6)

45 per cent

Aggregate

40 per cent

A candidate of this branch who secures 60 per cent in the case of Précis and Draft and Special subjects (4), (5) and (6), and 50 per cent (separately in Theoretical and Practical papers) in the case of Special subjects (2) and (3) may be exempted from further examination in those subjects in future examinations if he so wishes

(8) The complete results of the examination will be communicated by the Auditor General to the Head of each Audit office, the names of successful candidates being arranged in the order of merit, separately for each of the three branches

(9) The Auditor General reserves to himself the power of allowing exceptions to these rules in very special cases

(10) These rules may be amended or revised by the Auditor General but no general revision of the rules made at any time will be enforced for three years in respect of persons then in service

#### V *Rules for conducting the Departmental Examinations referred to in Sections III and IV of this Appendix*

(1) The examination papers are sent from the Auditor General's office, by registered post, in a sealed packet containing a separate sealed envelope for each paper set. Their receipt should be acknowledged immediately by telegram.

(2) The examination should be conducted, on the dates and according to programme prescribed by the Auditor General, by the Head of the Audit office himself, or by one of his assistants (not below the rank of a Deputy) nominated by him.

(3) The sealed packet containing the sealed envelopes in which the question papers are enclosed, should, on receipt be opened by the head of the office in the presence of the officer who is to preside at the examination or if he himself is to preside, in the presence of some other officer. The number of question papers in each envelope is given on the envelope itself. The number given on the envelope should be compared with the number of candidates appearing in each paper to verify that a sufficient number of question papers has been received.

After this comparison has been made, the envelopes should again be placed in a cover which should be sealed. This cover should be left in the personal custody of the head of the office, and must not be opened until the examination begins, the several envelopes being opened when the papers are required for distribution. The outer cover and the envelopes should be opened in the presence of the candidates.

(4) The several papers should be given out singly and the exercises should be worked out by the candidate in the presence of the presiding officer.

## No. 3.

*Pages 24 and 25, Appendix 4, Section V*

*Substitute the following for the rules in this Section .*

(1) The examination should be conducted, on the dates, and according to programme prescribed by the Auditor General, by the Head of the Audit Office himself, or by one of his assistants (not ordinarily below the rank of ~~Major~~ <sup>Major</sup> immediately by telegram.

(3) The sealed packet containing the sealed envelopes in which the question papers are enclosed, should, on receipt be opened by the head of the office in the presence of the officer who is to preside at the examination or if he himself is to preside, in the presence of some other officer. The number of question papers in each envelope is given on the envelope itself. The number given on the envelope should be compared with the number of candidates appearing in each paper to verify that a sufficient number of question papers has been received.

After this comparison has been made the envelopes should again be placed in a cover which should be sealed. This cover should be kept in the personal custody of the head of the office, and must not be opened until the examination begins (but see rule 15 below) the several envelopes being opened when the papers are required for distribution. The outer cover and the envelopes should be opened in the presence of the candidates.

(4) The several papers should be given out singly and the exercises should be worked out by the candidate in the presence of the presiding officer.

(5) The presiding officer should be relieved of all his ordinary duties during the period of the examination partly that he may be free from distraction, but mainly so that there should be no occasion for him to leave the examination room, or for outsiders to enter the room. Such work as the presiding officer must do during these few days, should be done outside the examination hours.

(6) The number only of the question should be prefixed to an answer and the answers and solutions should be written in full. The answers should be worked out on the printed and bound answer books supplied to the Heads of Offices for the use of candidates. The instructions printed on the title page of the answer book and on the fly-leaf attached thereto for note of the Roll number and other particulars of the examination should be strictly observed by the candidates. The presiding officer should impress on the candidates that failure to comply with these instructions may entail forfeiture of marks. No loose paper should be supplied to candidates unless the supply of answer books gives out. In such a case, a special report should be sent to the Auditor General giving details of loose sheets supplied to each candidate.

(7) Rough work should be done by candidates on the left-hand pages of the printed answer books. The neatness of the candidate's paper is taken into account in assigning marks.

(8) No pages of the answer books should on any account be removed by the candidates.



(9) No candidate should be allowed to take away any answer book from the examination room. It should be specially seen that all the answer books supplied to candidates are returned whether used or unused.

(10) Apart from the staff necessary to hand out question papers and blank answer books, to supply drinking water and similar requirements of the examinees, no person should be allowed in the examination room. After distribution of the question papers no member of the staff should have access to the candidates. No outsider should enter the room unless absolutely necessary and the invigilator should not leave the room unless another senior officer replaces him temporarily.

(11) The presiding officer should not allow any copy of the question papers to be taken out of the examination room until all the answer books have been collected.

(12) Each supervising officer should forward to the Auditor General at the end of each part of the examination a plan of the examination room showing the arrangement of seats of the various candidates, together with a certificate stating whether the arrangement shown therein was maintained throughout the examination.

(13) The candidates' solutions as first written out fair, must be surrendered to the presiding officer within the time allowed for each paper.

(14) The solution papers should be transmitted, without alteration or correction, immediately after the close of each day's examination, by sealed packet, to be registered if sent through the post, and addressed to the Assistant Auditor General (Personnel) by name. The presiding officer should be required to affix his *private* seal to the packets of answer papers despatched to Assistant Auditor General (Personnel), a specimen of which should be sent to that officer beforehand.

1 This rule does not apply to the papers set and marked by the Accountant General locally under paragraph 4 (d) of Section IV of this Appendix.

(15) The names of books the use of which is permitted for each practical paper should be mentioned in the question paper itself by the officer who sets the paper, and other books shall be prohibited from use at that particular examination. The names of books to be allowed for each paper are noted on the covers containing question papers. At the close of each day's examination, names of books for the next day's examination should be announced by the presiding officer so that the number of books to be brought into the examination hall by the candidates may be kept as low as possible.

(16) The presiding officer should satisfy himself that in the papers where the use of books is permissible, the candidates do not receive extraneous help from notes or solutions copied in the books. Notes of the nature of cross references, glossary or index of references to orders of the Government of India may be permitted, but notes of the nature of solutions to questions should not be permitted. The use of tables, ready reckoners, etc. should not be permitted without the specific orders of the Auditor General. As far as possible, corrected up-to-date office copies of books should be supplied to candidates for the practical examination by the offices concerned. If a candidate uses his own set of books, they should be examined to verify that they do not contain any forbidden matter.



## Examination

102

Page 25, Appendix 4, Section V—

Examination 193 .

1. Subject\*
2. Date on which the Examination is held
3. Index Number(s) of the candidate(s)

Index Number(s)	Remarks

Certified that the Examination of the candidate(s) whose Index Number(s) is/are noted above has/have been conducted strictly in accordance with the prescribed rules and that it commenced at . . . . . except in the case of . . . . .

The following candidate(s) did not sit for the Examination

Absent . . . . .	Index No
Withdrawn . . . . .	Index No
Exempted . . . . .	Index No.
Dated . . . . . the . . . . .	Dated 193 .

Presiding Officer—  
Rank

\* Theoretical and Practical papers as the case may be, to be specified

[Audit Code, Vol II, 1st Edn (2nd Rep ), No. 95, dated the 2nd March 1936 ]  
Presiding Officer.

Rank

\* Theoretical and Practical papers, as the case may be to be specified

## APPENDIX 5

[See Art 95 ]

*Statement prescribing the periods after the expiration of which the various classes of records of the Audit office may be destroyed*

Item No and description of Records	No of complete account years for which to be preserved.
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**No. 108.**

*Page 26, Appendix 5, Section I*

*For item 4 " District Classified Abstract " substitute " Departmental and Debt Head Classified Abstracts "*

[Audit Code, Vol II, 1st Edn (2nd Rep ), No 108, dated the 1st June 1936 ]

**No. 109.**

*Page 26, Appendix 5, Section II.*

*For the words " Revenue Schedules " in item 1 of this section substitute the words " Departmental Schedules ".*

[Audit Code, Vol II, 1st Edn. (2nd Rep ), No 109, dated the 1st June 1936 ]

2 Schedules of Pension Contributions recovered from officers in Foreign Service, if received separately with the Cash Accounts	5
--	---

3 Treasury Schedules on account of Public Works receipts	5
--	---

4 *Minor*

**No. 130.**

*Page 26, Appendix 5*

**II Accounts received.**

(1) *After the word " schedules " in item 4 insert the words " (except the schedules of Deposits, vide item 5 below) "*

(2) *Insert the following as item 5 re-numbering the existing item 5 as item 6*

" 5 Schedules of Deposits (including any subsidiary accounts) for the months of March in which any items have been credited to Government as lapsed deposits . . . 30"

[Audit Code, Vol II, 1st Edn (2nd Rep ), No 130, dated the 1st October 1936 ]

2 Salary Audit Register of Public Works establishments in P W D Form 64 (now abolished)	12
3 Establishment Audit Register	35
4 Audit Register of Pensions (Superannuation)	8
	6

## APPENDICES.

[No. 5]

## Item No and Description of Records.

No of complete  
account years for  
which to be  
preservedIV — *Audit Registers*—contd.

5	Audit Register of Pensions (Political)	..	..	..	12
6	Works Audit Register	.	..	..	.. Permanently, or such shorter period, not being less than 15 years as may be prescribed by the Accountant General in consultation with the local Government.

V — *Miscellaneous Registers.*

1	Register of Lapsed Deposits and Bills	..	..	..	Permanently	
2	Register of Government servants lent or transferred to Foreign Service	.	.	.	35	
3	Register of Pension Payment Orders	..	..	..	Permanently.	
4	Cash and Cheque Registers of the Pre audit Department			..	15	
	(This term also includes the Cash books of the late Public Works Account Offices)					
5	Book of Transfer Entries	.	..	..	..	5
6	Transfer Entry Number Book		..	..	..	3
7	Transfer Ledger and Abstract	..	..	..	..	5
8	Deposit Register	..	..	..	..	6
9	Bill Register	.	.	..	..	5
10	Inward Exchange Accounts Adjustment Registers			..	..	5
11	Register of Invoices	..	..	..	..	5
12	Register and Broadsheet of Special Recoveries (Article 434)			.	..	5
13	Do when used as item 14 below			..	..	35
14	Register of Recoveries made under Rule 127 of the Fundamental Rules or under Article 783 or 802 of the Civil Service Regulations or on account of establishments on Foreign Service of the third kind under the old Foreign Service Rules			..	..	35
15	Register of Index to House Building Advances			..	..	25
16	Register of Permanent Advances			..	..	4
17	Registers of Detailed estimates sanctioned against the project estimates of Public Works				2 years after the completion of the project	
18	Registers of Land charges			.	Permanently	
19	(i) Provident Fund Ledgers and Registers			.	35	
	(ii) Provident Fund Ledger Cards				Follows the period prescribed for G P Fund vouchers of final payments	



## V—Miscellaneous Registers—

Substitute the following for the existing item No. 20 :

Item No	Description of Records	No of complete account years for which to be preserved
20	Provident Fund Declaration Forms .	Follows the period prescribed for G P Fund vouchers of final payments

[Audit Code, Vol II, 1st Edn (2nd Rep ) No 19, dated the 1st October 1935 ]

cases only in which payment is made to the nominees of subscribers

21 Registers of Securities and Properties held

Permanently

22 Register of Contingent expenditure .

5

## VI — Vouchers

1 Loans to Municipalities, Indian States, etc . 20

2 Pay Bills . . . . . 6

2-A. Travelling Allowance bills . . . . . 3

2-B Vouchers on which final payments of General Provident Fund money are made to persons other than the subscribers—

(a) to minors . . . . . 30

(b) to other than minors—

(i) not in accordance with declaration of subscribers] . 30

(ii) in accordance with declaration of subscribers .. 6

2-C General Provident Fund vouchers of final payments other than those mentioned in item 2-B .. .. . 6

3 Vouchers for payments on account of land taken up Permanently.

4 Assignments and Compensations 5

5 Advances Revenue, House-building Miscellaneous 6

6 Deposits Repayment Vouchers (other than Personal Deposits) 5

7 Pension Vouchers 5

8 Account Current Vouchers . According to their class

## VII — Miscellaneous

1 Detailed Budget Estimates . 5

2 Broadsheet of Contributions towards pensions and leave-salary . 35

3 Broadsheet of recoveries made under Rule 127 of the Fundamental Rules or under Article 783 or Article 802 of the Civil Service Regulations or on account of establishments on Foreign Service of the third kind under the old Foreign Service rules (Article 435) . 35

4 Files of renewed Pension Payment Orders and of their acknowledgments (except those referred to in the 2nd paragraph of Article 327 of Civil Account Code Volume II) .. .. . See Article 331 (c)

## APPENDICES A

[No. 5]

## Item No and description of Records

No of complete  
account years for  
which to be preservedVII — *Miscellaneous*—contd

5. Pension Reports	25 (a)
6 Reports of Inspection of Treasuries and Public Works offices	5
7 Correspondence —	
(a) Resolutions and Circulars of Government and Circulars and General letters of the Auditor General and the Controller of the Currency on audit and account questions	30 years if they are fully codified, otherwise permanently
(b) References to the Auditor General for decisions on audit and account questions and decisions thereon	{ 30 years till they are superseded or cancelled by later orders— at the discretion of the Head of the office if fully manualized or codified
(c) Orders sanctioning permanent establishments	
(d) Letters recommending or sanctioning permanent advances	
(e) Letters regarding the provincialization of budget allotments under certain heads	10
(f) Letters recommending or sanctioning the opening of Personal Ledger Accounts	10
(g) Reports and orders on defalcation cases	5
(g-1) Orders communicating sanctions to pensions together with the first pages of applications for pensions on the descriptive rolls, as the case may be	20 years or 5 years after final action has been taken on the report whichever is earlier
(h) References and orders regarding the opening of new treasuries	Permanently (a).
(i) Orders and sanctions of a permanent character (e g , orders permanently exempting Government servants from the operations of Article 1056, Civil Service Regulations)	5
	10, 15, 20 and 30 years as considered appropriate by the Superintendent of the Section concerned subject to any specific orders which the Head of the office may prescribe to meet local circumstances and cases

(a) Cases relating to service pensions should be weeded out *three* years after the pensioner's death. The same principle will apply in the case of Political and Extraordinary pensions provided such pensions are of a limited tenure or granted for the life of a particular person.

Item No and description of Records	No. of complete account years for which to be preserved
VII — <i>Miscellaneous</i> — conclud	
(j) References and orders in connection with Plague, Famine and Census	20
(k) Statement of loss or gain of Revenue due to Famine .	5
8 Office copies of—	
(a) March Final Accounts . . . . .	5
(b) to (d) Deleted . . . . .	..
(e) Annual Review of Working of Treasuries ..	10
9 Office copies of—	
(a) Interest vouchers and lists	} 5
(b) Mortality Returns of Pensioners	
(c) Deleted	
(d) Appropriation Accounts and Report	
(e) Budget Estimates ..	
10. Other records (including office copies of accounts and returns sent) not specifically mentioned	Left to Account- ant General's discretion

## APPENDIX 6

[See Art 148]

## Local Government (Borrowing) Rules.

Short title and Com- 1 (1) These rules may be called the local Gov-  
mencement ernment (Borrowing) Rules

(2) They shall come into force on a date to be appointed by the Governor General in Council, with the approval of the Secretary of State in Council, and different dates may be appointed for different parts of India

2 A local Government may raise loans on the security of the revenues allocated to it for any of the following purposes,  
Purposes for which loans may be raised namely

(a) to meet capital expenditure on the construction or acquisition (including the acquisition of land, maintenance during construction, and equipment) of any work or permanent asset of a material character in connection with a project of lasting public utility, provided that

(i) the proposed expenditure is so large that it cannot reasonably be met from current revenues, and

(ii) if the project appears to the Governor General in Council unlikely to yield a return of not less than such percentage as he may from time to time by order prescribe, arrangements are made for the amortisation of the debt,

(b) to meet any classes of expenditure on irrigation which have under rules in force before the passing of the Act been met from loan funds,

(c) for the giving of relief and the establishment and maintenance of relief works in times of famine or scarcity,

(d) for the financing of the provincial Loan Account, and

(e) for the repayment or consolidation of loans raised in accordance with these rules or the repayment of advances made by the Governor General in Council

3 (1) No loan shall be raised by a local Government without the sanction (in the case of loans to be raised in India) of the  
Sanction to Loans Governor General in Council, or (in the case of loans to be raised outside India) of the Secretary of State in Council, and in sanctioning the raising of a loan the Governor General in Council, or the Secretary of State in Council, as the case may be, may specify the amount of the issue and any or all of the conditions under which the loans shall be raised

(2) Every application for the sanction of the Secretary of State required by this rule shall be transmitted through the Governor General in Council

4 Every loan raised by a local Government in accordance with these rules shall be a charge on the whole of the revenues allocated to the local Government, and all payments in connection with the service of such loans shall be made in priority to all payments by the local Government other than the payments of

Priority

- (i) the fixed provincial contribution payable to the Governor General in Council ,
- (ii) interest due on sums advanced to the local Government by the Governor General in Council from the revenues of India, and
- (iii) interest due on all loans previously raised by the local Government

## APPENDIX 6-A.

[See Art 420-A]

**Rules Governing the Administration of the Provincial Loans Fund.**

(Made by the Government of India under paragraph 2 of Annexure I below)

## 1 In these Rules

*Government of India* means the Finance Department of the Government of India, *Fund* means the Provincial Loans Fund, and *Resolution* means the Resolution of the Government of India in the Finance Department, No 1250-F., dated the 25th March 1925 (Annexure I below)

2 The Fund shall be administered by the Government of India, to which is reserved the power to interpret, and, when necessary, to modify these Rules

3 All Provincial Governments shall be admitted to the scheme on the conditions laid down in the Resolution and these Rules

4. Applications for advances required by Provincial Governments in each financial year from the Fund shall be made to the Government of India so as to reach the latter not later than the 8th February preceding Provincial Governments may assume, for the purposes of their estimates, that advances for which application is duly made will be eventually sanctioned, unless they receive an intimation to the contrary before the 1st of March The Government of India will not, however, issue final orders before the 1st of March It will be necessary for the Provincial Governments to report to the Government of India, not later than the 31st March, whether or not the applications already made require any alterations in view of subsequent developments in connection with such matters as the progress of the voting of demands and the course of taxation bills in the Provincial Legislative Councils The Government of India will then take steps to issue orders as early as possible in the April following

## 5 The applications shall state

- (i) the objects for which the advances are required,
- (ii) the amounts required for each object,
- (iii) the total amounts required for capital expenditure which can be classed as productive and for all other purposes respectively,
- (iv) the dates on which the amounts are required, and
- (v) the manner of repayment proposed.

They shall also be accompanied by a certificate from the provincial Accountant General to the effect that the condition prescribed in paragraph 9 of the Resolution has been fulfilled When an advance for any particular object is required in instalments spread over two years or more, the application should further be accompanied by a statement showing the probable future annual requirements in respect of that object in order to enable the Government of India to calculate the aggregate extent of their future commitments

6 The standard rate of interest referred to in paragraph 10 of the Resolution will be announced by the Government of India before the end of August each year.

7 Interest on advances made from the Fund shall run from the dates on which the advances are made in accordance with the decision referred to in Rule 4

8 The terms once sanctioned by the Government of India, both as regards the amounts, the drawing and the repayment of advances, shall not be altered except with the specific previous sanction of the Government of India

NOTE 1 —The refusal of a Legislative Council to vote the Funds required for expenditure to meet which an advance has been applied for and sanctioned, will be held to be a sufficient reason for altering the terms sanctioned to the extent necessary

NOTE 2 — All payments of interest and repayments of principal in respect of advances made from the Fund should be made on the 31st March each year. Normally and unless the orders state otherwise interest alone would be paid on the 31st March of the year in which the advances are made and equated payments of principal and interest would be made on the 31st March of each succeeding year until the advances are fully repaid

9 An annual Report on the working of the Fund will be prepared by the Government of India and copies forwarded to the Secretary of State and to the Provincial Governments concerned

## ANNEXURE I.

(G I, F D, Resolution No D 1250 F, dated the 25th March 1925, regarding the introduction of the Provincial Loans Fund )

The Government of India have had under consideration the question of systematising the arrangements for administering the advances made by the Central to Provincial Governments. After consultation with the latter it has been decided to establish a Central Fund, out of which all advances granted by the Government of India to Provincial Governments will in future be made, and to standardise for all Provinces alike the terms on which advances granted for various purposes will be repaid to the Fund.

2 The Fund shall be constituted as from the 1st April 1925 and shall be called the " Provincial Loans Fund " Rules governing the administration of this Fund will be promulgated by the Government of India.

3 All outstanding capital liabilities of Provincial Governments to the Government of India will be transferred to the Fund at the time of its constitution and this capital will be increased from time to time as required by further advances from the Government of India.

4 The rate of interest charged by the Government of India on advances to the Fund which represent capital liabilities transferred to it in accordance with paragraph 3, will be the same as the rates at which interest would have been paid to the Government of India by the Provincial Governments but for the constitution of the Fund. The rate charged on further advances to the fund will, however, be determined on the basis of the cost of new borrowings to the Government of India from time to time.

5 If at any time there is a surplus in the capital of the Fund not required or not likely to be required at an early date for the purpose of new advances, the Fund shall be entitled to apply such surplus towards the reduction of advances previously made to it by the Government of India under such conditions as may be determined by the Government of India according to the circumstances of the case.

6 The terms already arranged between the Government of India and the Provinces in regard to any advances sanctioned prior to the constitution of the Fund will not be modified or affected in any way. The Fund will simply take the place of the Government of India as one of the parties to these contracts *vis-a-vis* the Provinces concerned.

7 The amount and the purpose of every advance which may be made by the Fund to a Provincial Government will be determined, as at present, by the Government of India in the Finance Department, and the Assembly will be asked to vote the necessary supply under the head " Advances to the Provincial Loans Fund ". The receipts into, and disbursements from, the Fund will be recorded in the public accounts under a distinct head " Provincial Loans Fund ".

8 Advances of less than Rs 5 lakhs for any scheme or group of works will not normally be made from the Fund, as being excluded by the principle



laid down in Rule 2 (a) of the Local Government (Borrowing) Rules, which requires that the proposed expenditure shall be so large that it cannot reasonably be met from current revenues. The rules governing the grouping of individual works for the purpose of this paragraph shall be the same as the rules which govern the grouping of works in order to determine the authority which is competent to sanction the total expenditure.

The limit of Rs 5 lakhs, however, will not apply to capital expenditure (a) on productive works or (b) in a commercial department which is working at such a profit as to fulfil the test of productivity imposed by the Secretary of State or (c) on commercial undertakings, whose accounts are maintained on a commercial basis.

9 No advances will be made out of the Fund to any Provincial Governments which do not provide annually out of their ordinary revenues sums sufficient to redeem within a period not exceeding 80 years from the date when they were originally borrowed any loans or advances which they may from time to time obtain or have obtained from any source other than the Fund. This condition, however, will not apply to the pre-Reform irrigation debt referred to in paragraph 12.

10 The standard rate of interest charged by the Fund on new advances will be so calculated, after taking into account the repayments due to the Fund on already existing advances, as to maintain the solvency of the Fund.

11 The standard rate of interest will be charged by the Fund to the Provinces on all advances required for capital expenditure which can be classed as productive under the rules on the subject approved by the Secretary of State and for making advances to cultivators and to co-operative societies and loans to local bodies. For all other advances, the rate will be  $\frac{1}{4}$  per cent above the standard rate.

12 All new advances made from the Fund and also all advances outstanding at present other than the debt relating to irrigation works constructed before the Reforms, the liability for which was transferred to Provincial Governments under the Reforms Scheme, will be subject to eventual repayment. It will be for the Government of India in the Finance Department to determine whether in any particular case repayment shall be by equated instalments of principal and interest or otherwise, and whether due instalments may be postponed or other exceptional arrangements made without threatening the solvency of the Fund.

13 The Government of India in the Finance Department will maintain a schedule specifying the term of years appropriate to the repayment of advances required for various purposes and will communicate to all the Provinces any additions to or modifications of that schedule at the time when they are made (See Annexure II below).

14 In the event of its being necessary to write off any part of an advance as irrecoverable, the loss shall not fall on the Fund but shall be made the occasion of a special Demand Grant to be submitted to the Assembly.

15 The Government of India retain full power to refuse or suspend advances to the Fund and to modify the constitution of the Fund in any way, if the financial position of India makes it imperative that this should be done

16 The existing rights of the Provinces to borrow otherwise than in the form of advances from the Government of India will not be impaired

## ANNEXURE II

*(Schedule specified in paragraph 13 of the Resolution )*

Maximum number of years within which advances from the Fund should be repaid

	Years.
Advances required (1) for Capital expenditure which can be classified as productive and (2) for making advances to cultivators and to co-operative societies and loans to local bodies .	80
Advances for all other purposes . .	50

## APPENDIX 7

## LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF GENERAL AND PROVINCIAL RECEIPTS AND DISBURSEMENTS

NOTE 1 —Exchange in respect of all revenue and capital transactions in England is adjusted under the several major heads under which the transactions in England occur, *vide* Article 347 of the Account Code. A separate minor head "Loss or Gain by Exchange" may, therefore, be opened, when necessary, under any major head under which no such minor head is shown in this Appendix.

NOTE 2 —Expenditure on account of restoration of damages caused by extraordinary casualties, such as flood, fire, etc., which is permitted to be charged to a Capital Major Head should be recorded under a separate minor head "Extraordinary Replacements" under that Capital Major Head.

## MAJOR HEADS

## MINOR HEADS

## A.—Principal Heads of Revenue.

I—CUSTOMS . . . . . | Sea Customs--  
| Imports (1)

(1) The revenue under this head has to be classified under the following sub heads —

## I—Revenue Duties

- 1 Ale, beer, porter, cider, and other fermented liquors
- 2 Spirits and liqueurs
- 3 Wines
- 4 Spices
- 5 Tea
- 6 Tobacco
- 7 Kerosene oil
- 8 Motor Spirit
- 9 Oils, batching, fuel and lubricating
- 10 Cotton raw
- 11 Boots and shoes
- 12 Motor cars, cycles, scooters, omnibuses, chassis, vans, lorries and parts thereof
- 13 Electric lighting bulbs
- 14 Wireless reception instruments and apparatus
- 15 Dyes derived from coal tar and coal-tar derivatives
- 16 Machinery
- 17 Iron and Steel
- 18 Silver bullion, coin, sheets, plates and other manufactures
- 19 Tin, block
- 20 Metals, other than iron and steel, silver and block tin

No. 17.

Page 38, Appendix 7, Footnote (1)

Insert the following as items 30 and 31 under "II Protective Duties" and renumber the existing items 30 to 46 as 32 to 48

(30) Wheat and wheat flour.

(31) Broken rice

[Audit Code, Vol II, 1st Edn (2nd Rep), No 17, dated the 1st October 1935]

- 35 Silver wire, thread and other manufactures
- 36 Paper and stationery
- 37 Raw silk
- 38 Silk yarn and thread
- 39 Cotton yarn and thread
- 40 Cotton fabrics of British manufacture
- 41 Cotton fabrics not of British manufacture
- 42 Silk fabrics
- 43 Cotton hosiery
- 44 Artificial silk fabrics
- 45 Fabrics of artificial silk mixed with other materials
- 46 Other textile manufactures
- 47 Matches match splints and veneers
- 48 Wood pulp

## MAJOR HEADS

## MINOR HEADS

A. Principal Heads of Revenue *contd*I — CUSTOMS *contd*

Sea Customs—  
 Exports (2)  
 Miscellaneous (3)  
 Land Customs (4)  
 Excise duty on motor spirit  
 Excise duty on Kerosene

No. 20.

*Page 39, Appendix 7*

Major head "1 Customs"

*Insert the following new minor head after the minor head "Charges in connection with excise duty on matches"*

"Charges in connection with excise duty on mechanical lighters".

[Audit Code, Vol II, 1st Edn (2nd Rep ), No. 20, dated the 1st October 1935.]

Skins raw

Jute raw

Jute manufactured

Rice

## (3) Includes—

Recoveries on account of customs establishment at a private wharf unless credited by deduction from charges

Commission ( $7\frac{1}{2}$  per cent ) on Little Basses light dues and one per cent on Straits light dues

Cess on indigo

Other items

## (4) Divided as follows —

Import duty on Cotton goods

Import duty on other goods

Export duty

Other duties

Fees, fines, forfeitures, and miscellaneous (confiscations and penalties under the Land Customs Act, XXIX of 1857)

## (4 A ) Figures of excise revenue for sugar should be shown separately for each of the following categories —

Sugar other than Khandsari and Palmyra

Khandsari sugar

Palmyra sugar

## (5) Under this head should go—

Fees for registration of cargo boats

Other items

## MAJOR HEADS

## MINOR HEADS

A—Principal Heads of Revenue *contd.*

## II.—TAXES ON INCOME

Income Tax (6)

Super Tax

Miscellaneous (6-A)

*Deduct—Refunds*

## III.—SALT

Sales of Government Salt

Excise duty on Salt manufactured locally

Duty on imported Salt

Rents of warehouses

Fees and cesses (7)

Despatch receipts

Miscellaneous (9)

*Deduct—Refunds.*

## IV.—OPIMUM

Sale of Provision opium

Sale of Medical opium

Cost price of opium sold to the Excise Department (10)

Sale proceeds of Mewar Opium

Sale of Biscuit Opium

Miscellaneous (11)

*Deduct—Refunds*

## V.—LAND REVENUE

Ordinary revenue (12)

Sale of Government estates

(6) Divided into the following sub heads —

1 Ordinary collections

2 Deductions by Government from salaries and pensions

3 Deductions from interest on Government Securities

(6 A) Accommodates receipts representing recoveries of expenditure in the Income Tax Department which cannot be brought to account by deduction from expenditure, such as recoveries of overpayments in previous years, rents of buildings, recoveries of cost in civil suits and recoveries of copying fees. Recoveries under the provisions of the Income Tax Act, such as penalties recovered from defaulting assesses, should be classified as ordinary collections of Income Tax Revenues under the minor head "Income Tax"

(7) Includes Government Proprietary share in Sultanpur Salt produce

(8) *Deleted*

(9) Includes wire tramway receipts and that part of the receipts at treasuries which is expressly credited as a recovery of the charges for carriage and freight

(10) See footnote (104 A) under 6—Excise

(11) To this head should be credited —

1 Fines and miscellaneous

2 Sale proceeds of confiscated opium. This should go to Opium Excise or to Administration of Justice, according as the realising officer belongs to the Opium, the Excise or the Judicial Department

(12) Includes the following —

Fixed collections

Revenue from canals in Sind

Fluctuating collections

Nazarana (succession fees on istamrari estates, or fees under the summary settlement in Bombay) should be credited here

Over collections (Bombay)

Surplus collections

Collections from Government Estates

Collections from the Shan States (Burma)

Kyun Tax (Burma)

Royalty on rubber (Burma)

Recoveries on account of revenue remitted in a former year should be taken to the detailed head to which they would have been credited if realised on due date. If it be necessary for local purposes, a detailed head may be provided

Rent of lands taken up for salt manufacture, but relinquished, should be taken to this head (if they were purchased, their rent would go under Collections from Government Estates, if the new receipt be simply the land revenue chargeable on them, it will go to one of the other detailed heads)

## MAJOR HEADS

## MINOR HEADS

A Principal Heads of Revenue *contd*V —LAND REVENUE—*contd*

<p>—</p>	<p>Sale-proceeds of waste-lands and redemption of land tax (13)  Redemption of summary settlement cess  Moturpha (house tax) Collections (India)  Recoveries on account of survey and settlement charges  Rents, etc , of fisheries  Recovery of cost of maintenance of boundary pillars  Rates and cesses on lands  Recoveries of overpayments (15)  Collection of payments for services rendered (15-A)  Miscellaneous (16)  <i>Deduct</i>—Refunds  <i>Deduct</i>—Portion of Land Revenue due to Irrigation Works</p>
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(13) Gross receipts will be credited under this head, the charges of measurement being defrayed from deposits made for that purpose by intending purchasers

In the case of land transferred from a Railway Administration, not liable for the capitalised value of the abatement of land revenue, to a Railway Administration which is so liable, the capitalised value of the Government assessment leviable should be credited to this head by debit to the Capital account of the latter Railway

(14) *Deleted*

(15) Recoveries on account of overpayments in previous years, *vide* Article 790 of the Audit Code In the case of major heads under which there is no minor head for "Recoveries of Overpayments", the receipts should be credited to the minor head "Miscellaneous"

(15 A) This head is intended for receipts on account of services rendered, which cannot be adjusted in reduction of charges under the rules in Appendix 10 A to the Audit Code and for which no adequate minor heads have been prescribed In the case of major heads under which this minor head has not been provided, the recoveries should be taken to the minor head "Miscellaneous" Recoveries relating to departments not having a special receipt head in the accounts should be taken to the minor head "Collection of payments for services rendered" under the Major head "XXXV —Miscellaneous" (See footnote 91-A)

(16) Includes—

Receipts on account of land registration fees

Receipts from quarries and minor mineral products in forests and lands not under the management of the Forest Department

Water mills rent

Huccoba tax (in Sind)

Malikana, or allowances to excludcd proprietors In Bengal and Assam this is treated as ordinary revenue and not as a separate item of receipt under this minor head.

Fines and forfeitures of Revenue Courts

Receipts under Madras Act II of 1864 (see footnote 40)

Capitation tax (Burma)

## MAJOR HEADS

## MINOR HEADS

A. Principal Heads of Revenue—*contd*

## VI—EXCISE

Country spirits (17)  
 Country fermented liquor  
 Malt liquors  
 Wines and spirits (foreign liquors other than  
 beer, medicated wines and commercial  
 spirits)  
 Receipts from commercial spirits, including  
 denatured spirits and medicated wines  
 Opium  
 Hemp and other drugs (18)  
 Fines, confiscations and miscellaneous (19)  
 Recoveries of overpayments (15)  
 Collection of payments for services rendered  
 (15 A)  
 Distilleries  
 Deduct—Refunds

Petroleum well revenue

Jade and amber revenue

Thathameda tax (Burma)

Receipts from Ruby mines (Burma)

Recoveries in India of law charges in Ireland on account of appeals from India

## No. 136

## Page 42, Appendix 7, Footnote (19)—

(1) *Delete* the following items —

Sale proceeds of distillery sheds and buildings if the sales are effected under orders of the Excise Department

Sale proceeds of old stores and materials of distillery buildings if the sales are effected under orders of the Excise Department

Rent of distillery land.

(2) *For* the item "Sale proceeds of measuring glasses and old furniture" *substitute* the following —

"Sale proceeds of old furniture other than that pertaining to distilleries"

[Audit Code, Vol. II, 1st Edn (2nd Rep.), No. 136, dated the 1st December 1936]

~~Sale proceeds of distillery sheds and buildings if the sales are effected under orders of the Excise Department.~~

Sale proceeds of measuring glasses and old furniture, *other than that pertaining to distilleries*

Sale proceeds of old stores and materials of distillery buildings if the sales are effected under orders of the Excise Department

Rent of ganja gola in the Excise Office compound

Rent of godown

~~Rent of distillery land~~

Fines under the Opium Act

Fines under the Abkari Act.

## MAJOR HEADS

## MINOR HEADS

A.—Principal Heads of Revenue *contd*

## VII STAMPS —

## A —NON-JUDICIAL.

Sale of stamps (20)  
 Duty on impressing documents (21).  
 Fines and penalties (22)  
 Miscellaneous (23)  
 Recoveries from other Governments for stamps  
 supplied from Provincial Stamps Stores.  
*Deduct* —Refunds

## B JUDICIAL

Sale of stamps (24)  
 Fines and penalties (22)  
 Miscellaneous (25)  
 Recoveries from other Governments for stamps  
 supplied from Provincial Stamps Stores  
*Deduct* —Refunds

## C GENERAL.

Security Printing, India

Contributions towards establishment.

Godown hire if the godown rent is realized by the Excise Department.

Proceeds of fines and confiscations should be credited to Law and Justice when realized by Judicial Officers and to Excise when realized by Excise Officers

The sale proceeds of confiscated cocaine made over to Government Medical Store Depôts should be credited to this head irrespective of the Department by which the amount is realized

(20) Includes

Bills of Exchange or Hoondies

Other non-judicial stamps

(21) (a) Duty recovered under rules 8 and 11 of the India Stamp Rules, 1925

(b) Duty on documents voluntarily brought for adjudication. (Sec. 31, Act II of 1899)

(c) Duty on unstamped or insufficiently stamped documents levied under Chapter IV of Act II of 1899

(d) Other items

(22) Penalties under the Stamp Act II of 1899, do not all go to the same head, those levied under Chapter IV—Instruments not duly stamped, go to stamps,—the amount of the duty, to the minor head Duty on impressing documents,—the penalty, to Fines and penalties, those levied under Chapter VII (Criminal Penalties), to Administration of Justice Fines and penalties imposed by Cantonment Magistrates under Chapter IV of the Stamp Act are credited to the Civil Department, those imposed under Chapter VII are, however adjusted as Defence Receipts—Effective.

(23) Includes

Receipts on account of vakals' stamps

Adjudication fees

Other items

(24) Under this head should be taken record room receipts realized in stamps.

(25) Includes

Adjudication fees.

Composition duty



MAJOR HEADS	MINOR HEADS
<b>A—Principal Heads of Revenue <i>concl'd</i></b>	
VIII—FOREST	Timber and other produce removed from the forests by Government agency Timber and other produce removed from the forests by consumers or purchasers Drift and waif wood and confiscated forest produce. Revenue from forests not managed by Government Miscellaneous <i>Deduct—Refunds</i> Fees for registering documents Fees for copies of registered documents. Miscellaneous (30) <i>Deduct—Refunds</i> Entertainment Tax Betting Tax Luxury Tax <i>Deduct—Refunds</i> Payments from Indian States (31) <i>Deduct—Refunds</i>
IX—REGISTRATION	
IX-A—SCHEDULED TAXES	
X—PAYMENTS FROM INDIAN STATES	
<b>B—Railways</b>	
XI-A—STATE RAILWAYS	(32)
Commercial Lines	
Gross Receipts	
<i>Deduct—</i>	
Working expenses	
Share of surplus profits paid to	
Indian States and Railway	
Companies	
Payments to worked lines	
Net Receipts	
XI-B—STATE RAILWAYS	(32)
Strategic Lines	
Gross Receipts	
<i>Deduct—</i>	
Working expenses	
Net Receipts	
XII—SUBSIDISED COMPANIES (33)	(32)
XII-A—RAILWAY MISCELLANEOUS RE	(32)
CEIPTS	
(a) Commercial Lines	
(b) Strategic Lines	
XII-B—TRANSFERS FROM RAILWAY	
RESERVE FUND	
XII-C—WITHDRAWAL OF SUMS	
DEPOSITED ON ACCOUNT OF THE	
RAILWAY DEPRECIATION FUND	
Other items	
(Cash recoveries in pauper suits should go to Administration of Justice—Court fees realized in cash )	
(26) to (29) Deleted	
(30) Fees for the authentication of powers of attorney should be credited to Miscellaneous under Regis-	
tration, and not as Fees for registering documents	
(31) The receipts for each principal Indian State should be shown separately	
(32) The minor heads will appear in the Departmental Codes	
(33) Any receipts on this account accruing to Provincial Governments (e.g., on account of Shahdara	
Saharanpur Light Railway in the United Provinces) should be shown here and not under the head 'Civil	
Works' as was done prior to 1921-22	

MAJOR HEADS	MINOR HEADS
<b>C Irrigation, Navigation, Embankment and Drainage Works (34)</b>	
<b>XIII —IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT</b>	
<b>A —Irrigation Works</b>	
(1) Productive Works	
Gross Receipts	Direct Receipts— Water rates Owners' rates Water-supply of Towns Sales of Water Plantations Other canal produce Water-power Navigation Rents Fines Recoveries of expenditure Miscellaneous Portion of Land Revenue due to Works Deduct—Refunds
<i>Deduct</i> —Working Expenses	Extensions and Improvements Maintenance and Repairs Establishment Tools and Plant Suspense Loss or Gain by Exchange Deduct—English Cost of Stores
Net Receipts	
(2) Unproductive Works	
Gross Receipts	
<i>Deduct</i> —Working Expenses	Same as for A (1)—Productive Works.
Net Receipts or Payments	
<b>B —Navigation, Embankment and Drainage Works</b>	
(1) Productive Works	
Gross Receipts	Direct Receipts— Navigation Sales of Water Plantations Rents Recoveries of expenditure Miscellaneous Portion of Land Revenue due to works Deduct —Refunds
<i>Deduct</i> —Working Expenses	Same as for A (1) above
Net Receipts	
(2) Unproductive Works	
Gross Receipts	
<i>Deduct</i> —Working Expenses	Same as for B (1) above
Net Receipts or Payments	

(34) The detailed classification is given in Appendix 4 to the Public Works Account Code.

## MAJOR HEADS.

## MINOR HEADS

C.—Irrigation, Navigation, Embankment and Drainage Works—*contd.*XIV — IRRIGATION, NAVIGATION  
EMBANKMENT AND DRAINAGE  
WORKS FOR WHICH NO CAPITAL  
ACCOUNTS ARE KEPT

## A Irrigation Works

- (1) Works for which only Revenue  
Accounts are kept  
(2) Works for which neither Capital  
nor Revenue Accounts are  
kept

Direct Receipts—  
Water rates  
Owners' rates  
Water supply of Towns  
Sales of Water  
Plantations  
Other canal produce  
Water-power  
Navigation  
Rents  
Fines  
Recoveries of expenditure  
Miscellaneous  
Portion of land revenue due to Works.  
*Deduct—Refunds*

No 125

## Page 46, Appendix 7

Major head "XIV Irrigation, Navigation, Embankment and Drainage works for which no capital accounts are kept".

Delete the sub-major heads "(1) Works for which only Revenue Accounts are kept" and the number "(2)" given to the sub-major heads "Works for which neither capital nor Revenue accounts are kept" under both 'A Irrigation works' and 'B—Navigation, Embankment and Drainage works'.

[Audit Code, Vol II, 1st Edn. (2nd Rep.), No 125, dated the 1st August 1936]

Miscellaneous  
Portion of land revenue due to Works  
*Deduct—Refunds*

## D.—Posts and Telegraphs.

## XV — POSTS AND TELEGRAPHS—

Gross Receipts  
*Deduct*—Working expenses  
Net Receipts

(32)

## MAJOR HEADS

## MINOR HEADS

## E.—Debt Services

## XVI —INTEREST

Interest on loans and advances by the Central Government (35)  
 Interest on loans and advances by the Provincial Governments (35)  
 Interest on Securities of Railway Companies' Provident Funds (36)  
 Interest on advances to Railway Companies charged to capital  
 Interest on Provincial Balances (37)  
 Interest on arrears of revenue  
 Percentage from subscribers to Service Funds on foreign service (38)  
 Premium on loans  
 Miscellaneous (39)  
*Deduct*—Refunds

## F.—Civil Administration

## XVII —ADMINISTRATION OF JUSTICE

Sale-proceeds of unclaimed and escheated property  
 Court fees realised in cash (40)  
 General fees fines and forfeitures (41)

(35) A separate detailed head should be opened under these heads for each class of loans, namely —

- Loans to Indian States
- Loans to Presidency Corporations, including Port Trusts
- Loans to Municipal and other Public Corporations (excluding Presidency Corporations)
- Loans to Landholders and other Notabilities
- Advances to cultivators
- Advances under Special Laws (separately for each law, naming it).
- Advances to Government servants (separately for house building, motor cars and other conveyances)
- Miscellaneous loans and advances

NOTE —Interest realised on advances made by the Government of India to the Provincial Loans Fund is adjusted by deduction from the gross expenditure under the major head "19—Interest, etc." [See footnote (111 A)]

(36) See footnote (269)

(37) See Rule 22 of the Devolution Rules The *per contra* debit is taken to a similar head under '20 — Interest on other obligations'

(38) Detailed heads should be opened for each of the funds for which additional percentages are authorised

(39) On law charges

- On the unpaid portion of purchase money of waste lands
- On the unpaid portion of commutation of the claim of Government to land tax
- On other accounts

(40) Process servers' amins' fees

- Recoveries on account of pauper suits
- Other items

(41) Under this head should be taken—

Fees of Provincial High Courts, Chief Court, and Recorder's Court

(Miscellaneous receipts of High Courts may be included with their fees, though for those in Presidency towns a separate detailed head is desirable)

Fees of Subordinate Civil Courts

Receipts under Burma Village Act, 1907

## MAJOR HEADS

## MINOR HEADS

F.—Civil Administration *contd.*XVII —ADMINISTRATION OF JUSTICE  
— *contd*

Pledership examination fees  
 Miscellaneous fees and fines (43)  
 Miscellaneous  
 Recoveries of overpayments (15)  
 Collection of payments for services rendered  
 (15-A)  
*Deduct*— Refunds

## XVIII —JAILS AND CONVICT SETTLEMENTS

Jails (44)  
 Jail manufactures (45,  
 Convict receipts at Port Blair and Nicobars  
 Recoveries of overpayments (15)  
 Collection of payments for services rendered  
 (15-A)  
*Deduct*— Refunds

## Magisterial fines

## Other items

All fines and confiscations (including excise confiscations and fines by a District Superintendent of Police acting magisterially) imposed and realised by Judicial officers and all fines and confiscations imposed by Revenue but realised by Judicial officers if there be any such cases) should be taken to this head unless under the Act under which they are imposed they have to be credited to a local fund or authority. Rewards should go against the revenue head of the department on whose prosecution the fine is imposed except opium rewards paid in the United Provinces, which are debited to the head 4—Opium

(42) Deleted

(43) Under this head should be taken—

Cash receipts of record rooms in offices which are charged to Administration of Justice

Fees received by Government Officers under Act XXVI of 1881 for performing duties as notaries public

Fees or expenses deposited in Civil and Criminal Courts for the travelling and subsistence allowance of Government servants when summoned to give evidence in their official capacity in criminal cases or in civil cases to which Government is a party

Fees and commissions of the Administrator General and the Official Trustees

(44) Includes—

(a) Hire of convicts

(b) Recoveries of transportation and jail charges from other Governments and Indian States when creditable as revenue in accordance with rules 3 and 4 of Appendix 10 A

(c) Miscellaneous

(45) Under this head should be credited the gross selling price of any articles manufactured in a jail or in a Thuggee school of industry, and payment for work done in a jail, except at a jail press the receipts of which are creditable to XXXIV—Stationery and Printing

Only actual receipts from the public in cash, or receipts by transfer debit to some department, not classified under Jails and Convict Settlements, may be credited under "Jail Manufactures" and similarly only cash outlay may be debited. The same rule applies to receipts and charges under Stationery and Printing in the case of jail presses

It is not permissible to show anything as a receipt under these heads, which is brought in by debit to "Jails" or "Stationery". But if supplies are made by the manufacturing department of the Jails for consumption in them, either the raw material received and paid for should be charged as supplies or, if it has been charged for under "Manufactures," it should be transferred from that head to the sub head "Supplies"

The instructions do not prevent transfer, by debit and credit being made in the administrative accounts of the Jails

## MAJOR HEADS

## MINOR HEADS

F—Civil Administration *contd.*

## XIX—POLICE (46)

Contributions for Railway Police (47)  
 Police supplied to Railways  
 Police supplied to municipal, cantonment, and town funds (48)  
 Police supplied to public departments, private companies and persons  
 Presidency Police  
 Recoveries on account of village police (49)  
 Cash receipts under the Arms Act (50)  
 Fees fines and forfeitures (51)  
 Recoveries of overpayments (15)  
 Collection of payments for services rendered. (15-A) and (52-A)  
 Miscellaneous (53)  
*Deduct—Refunds*

## XX—PORTS AND PILOTAGE—

## A Major Ports—

(1) Bengal Pilot Service

Pilotage receipts (55)

Miscellaneous

*Deduct—Refunds*

(2) Other Receipts

Survey fees

Fees for engagement and discharge of seamen

Fees for registration of vessels

Examination fees and miscellaneous

*Deduct—Refunds*

## B Minor Ports

Sale proceeds of vessels and stores

Freight passage and tonnage

Registration and other fees

Miscellaneous

*Deduct—Refunds*

(46) The receipts under Sections 13, 14 and 15 of the Indian Police Act (Act V) of 1861 are credited to the General Police Fund (*vide* footnote 250)

(47) See footnote (137)

(48) Includes contributions on account of clothing, and any other recoveries on account of police supplied to Municipalities, etc., which are not taken by deduction from charges

(49) Includes village gougns in Burma

(50) For cash receipts realised by the Police Department

(51) Includes infanticide receipts, cattle pound receipts, receipts on account of public conveyances under the Public Conveyance Act, and fees for licenses for storing petroleum (in Madras and Assam, these fees are credited to the head "XVII—Administration of Justice—Miscellaneous fees and fines" and in the Punjab to the head "XXXV—Miscellaneous—Other fees, fines and forfeitures" as the petroleum licenses in these provinces are issued by the Sub Divisional Magistrates and Deputy Commissioners respectively) and any other fees levied for services controlled by the Inspector General of Police

(52) *Deleted*

(52 A) Contributions on account of uniform and charger allowances relating to members of Indian Police recovered from foreign employers should also be credited to this head

(53) Includes any recoveries not taken by deduction from the charges, such as recoveries for clothing and recoveries from special police for supplies, such as provisions supplied to Chittagong Frontier Police (*vide* also footnote 250)

NOTE—Recoveries from policemen on account of lost clothing may be adjusted under this head.

(54) *Deleted*

(55) Pilotage receipts

Lead money for volunteers

(56) *Deleted*

## MAJOR HEADS.

## MINOR HEADS.

F.—Civil Administration—*contd.*

XX(1)—LIGHTHOUSES AND LIGHT-SHIPS	Light dues Contributions Miscellaneous <i>Deduct</i> —Refunds
XXI—EDUCATION (57) —	
<i>A University</i>	Fees, Government Arts Colleges Fees, Government Professional Colleges Fees, Government Secondary Schools. Fees, Government Primary Schools
<i>B Secondary</i>	Fees and other receipts, Government Special Schools (58)
<i>C Primary</i>	Contributions (59)
<i>D Special</i>	Income from endowments (60)
<i>E General</i>	Recoveries of overpayments (15) Collection of payments for services rendered (15-A) Miscellaneous (61) <i>Deduct</i> —Refunds
XXII—MEDICAL	Medical School and College fees (62) Hospital receipts (63) Radium Institute Receipts Mental Hospital Receipts (64) Sale of medicines Contributions (59) Income from endowments (60) Loss or Gain by Exchange Recoveries of overpayments (15) Collection of payments for services rendered (15-A) Miscellaneous <i>Deduct</i> —Refunds

(57) See footnote (161)

(58) The receipts of Reformatory Schools such as sale-proceeds of manufactured articles and workshop receipts should be taken under this head

(59) These are contributions from Indian States, municipalities and private persons

(60) The capital value of the endowments should not appear in the accounts

Income from all sources including interest on Government Securities belonging to the endowments should be credited under this head

(61) Includes the sub-heads "Sale-proceeds of Books", "Examination Fees", and "Miscellaneous". The rents derived from the Government School and college hostels under the management of the Education Department (as in the Madras Presidency) are also taken to this head. As an exception to this rule, such receipts in Bihar and Orissa where College (or School) fees and hostel rents are invariably collected together and one receipt is granted in respect of both, are credited to the head 'Fees' relating to the institutions to which the hostels are attached

(62) The fees from schools and colleges should be shown under separate detailed heads

(63) Includes receipts from paying patients and Lock Hospital receipts

(64) Payments for the maintenance of non pauper patients and the proceeds of patients' labour

(65) Deleted

## MAJOR HEADS

## MINOR HEADS

F.—Civil Administration—*contd.*

## XXIII —PUBLIC HEALTH

Sale-proceeds of sera and vaccines, etc  
Contributions  
Income from endowments (60)  
Recoveries of overpayments (15)  
Collection of payments for services rendered  
(15-A)

## XXIV —AGRICULTURE

Miscellaneous (66)  
*Deduct*—Refunds  
Agricultural receipts (67)  
Veterinary receipts (68)  
Co-operative Credit (68-A)  
Recoveries of overpayments (15)  
Collection of payments for services rendered  
(15-A)

## XXV.—INDUSTRIES

*Deduct*—Refunds  
Industries  
Cinchona plantations  
Drug manufacture  
Acetone Factory  
Fisheries  
Indian School of Mines  
Recoveries of overpayments (15)  
Collection of payments for services rendered.  
(15-A)

XXVI —MISCELLANEOUS DEPART-  
MENTS

*Deduct*—Refunds  
*Labour and Emigration*—  
Emigration fees (69)  
Fees for the registration of Trade Unions  
(69-A)  
*Miscellaneous*—  
Receipts on account of motor vehicles  
Aviation Receipts  
Broadcasting  
Registration of Accountants  
Examination fees (70)  
Patent fees (71)  
Sale of stores and materials

(66) When classes for instruction in Public Health form part of a medical college, the cost of the establishment and the fees levied will be shown under the head "Medical". When they are distinct from the Medical College, the fees should be credited here and the cost of the establishment charged to "Public Health Establishment" under "33 —Public Health."

(67) (a) Including receipts on account of experimental cultivation. The different experiments may be represented by detailed heads —Cotton, Silk, Tea, Cotton gin, etc

(b) Botanical and other public garden receipts and "Receipts on account of public exhibitions and fairs" should be shown as separate sub heads under this minor head

(68) Includes the sub head "Bacteriology." "Receipts on account of the sale of the anti-rinderpest serum issued from the Imperial Bacteriological Laboratory, Muktesar", are adjusted under the sub head solely on the books of the Accountant General, Central Revenues

(68 A) All recoveries made by the Registrar, Co operative Credit Societies, including fees for the audit of the accounts of Co operative Banks and Societies, should be taken to this head

(69) The detailed heads are —

(a) Internal (*i e*, within British India)

(b) External (*i e*, outside British India)

(69 A) The fees realised for the registration of Trade Unions under the Indian Trade Unions Act, 1926, are credited to this head

(70) Examination fees relating to examinations conducted by Departments which have no answering head on the receipt side of the account are taken to this head, *e g*, examination fees realised by the Public Service Commission of the Central Government and by the heads of audit offices

(71) The fees realised by the Controller of Patents are credited to this head



## MAJOR HEADS

## MINOR HEADS

F.—Civil Administration—*concl'd.*XXVI—MISCELLANEOUS DEPART-  
MENTS—*cont'd*Fees for the inspection of steam boilers  
Registration of Joint-Stock Companies  
Administration of Indian Partnership Act,  
1932

Miscellaneous (72)

*Deduct—Refunds*XXVI-A—INDIAN STORES DEPART-  
MENT

\*Fees on account of purchase of stores

\*Fees on account of inspection of stores purchased  
through the Department\*Fees on account of inspection of stores not pur-  
chased through the Department\*Testing fees recovered by the Government Test  
House\*Testing and Inspection fees recovered by the  
Metallurgical Inspectorate

Other miscellaneous receipts

*Deduct—Refunds*

## No. 23

## Page 52, Appendix 7

*Substitute* the following for the existing minor heads under the major  
head "XXVII-Currency" and *delete* footnotes (74) and (75)

Surplus Profits of Reserve Bank (73)

Currency Note Press

Value of old Currency Notes assumed to be no longer in circula-  
tion

Value of unclaimed Currency Notes

Loss or Gain by Exchange

Miscellaneous

*Deduct Refunds*

[Audit Code, Vol II, 1st Edn (2nd Rep) No 23, dated the 1st October 1935]

XXVII—CURRENCY

Percentage chargeable on the coinage of new  
rupees

Fees for coining dollars, etc

Other gain on silver coinage operations

Profit on circulation of nickel coins

Profit on circulation of bronze and copper coins

Assay Fees

Miscellaneous (76)

*Deduct—Refunds*

(72) Includes birth, death and marriage registration fees and receipts of Scientific Departments (if any)  
See footnote 158

(73) Represents the receipts from investments on behalf of the Paper Currency Reserve. These receipts  
were earmarked for the reduction of created securities in the Paper Currency Reserve by the Indian Paper  
Currency Act X of 1923. This provision has, however, been temporarily suspended by the successive Indian  
Finance Acts since 1922. Also see footnote (110 A)

## No 24

## Page 52, Appendix 7

*Substitute* the following for existing footnote (73)

(73) This head is intended for the adjustment of surplus profits payable  
by the Reserve Bank under Section 47 of the Reserve Bank Act

[Audit Code, Vol II, 1st Edn (2nd Rep), No 24, dated the 1st October 1935.]

## MAJOR HEADS.

## MINOR HEADS.

## H.—Civil Works (34).

## XXX. CIVIL WORKS ..

Rents  
Interest on Cemetery Endowments  
Ferry Receipts  
Tolls on Roads  
Recoveries of expenditure  
Transfer from Central Road Development  
Account (76-A)  
Miscellaneous  
*Deduct*—Refunds

XXX-A—RECEIPTS FROM HYDRO-  
ELECTRIC SCHEMES

## A—Name of project

## (1) Gross Receipts

(a) Sale of power  
(b) Miscellaneous Revenue  
(c) *Deduct*—Refunds

(2) *Deduct*—

Working Expenses

(a) Works expenditure chargeable to Revenue  
(b) Maintenance proper  
(c) Provision for depreciation as calculated for  
transfer to the Depreciation Reserve Fund  
*Less*—Amount to be spent from the Deprecia-  
tion Reserve Fund  
Net amount transferred to the Depreciation  
Reserve Fund  
(d) Renewals and Replacements from the De-  
preciation Reserve Fund  
(e) Establishment  
(f) Tools and Plant  
(g) Suspense  
(h) *Deduct*—English cost of stores  
(i) Expenditure in England on stores  
(j) Gain or loss by Exchange  
(k) Cost of power creditable to Bulk Supply.

## (3) Net Receipts

## B Name of project and so on

XXXI—BOMBAY DEVELOPMENT  
SCHEME

Cotton Cess Receipts  
Rents from properties  
Sales of water  
Sales of electricity  
Miscellaneous Receipts  
*Deduct*—Refunds

(76-A) See footnote (237-A)

## MAJOR HEADS

## MINOR HEADS

## J—Miscellaneous.

XXXII—TRANSFERS FROM FAMINE  
RELIEF FUND (77)XXXIII—RECEIPTS IN AID OF SUPER-  
ANNUATION

Subscriptions to the Military Fund  
 Receipts of the Military Orphan Fund  
 Subscriptions to the Medical Retiring Fund.  
 Subscriptions under the Indian Civil Service  
 Family Pension Regulations (78)  
 Subscriptions to the Bengal Civil Fund. (79)  
 Subscriptions to the Madras Civil Fund  
 Subscriptions to the Bombay Civil Fund  
 Contributions for pensions and gratuities (80)

(77) This head receives *per contra* credit on account of the debit to the *debit* head 'Famine Relief Fund' for so much of the expenditure on account of famine relief and other objects of a revenue or capital nature, as is met from the balances of the fund. This adjustment is made to ensure the exhibition in the Provincial accounts of the entire outlay on relief, etc., in any year, inclusive of the portion met from the fund. Transfers from the fund for advances to the Provincial Loan Account and for repayment of advances from the Provincial Loans Fund are accounted for through the head "Transfers from Famine Relief Fund" in the *Debit* Section of the account, *vide* notes (231 D) and (231-E)

(78) Subscriptions recovered from the Non European members of the Indian Civil Service admitted to that service before 1912 should be credited to a detailed head "Subscriptions of Non Europeans admitted to the Indian Civil Service before 1912"

(79) To be divided into two detailed heads, "Ordinary" and "Additional"

(80) Includes Refund of gratuity on re employment and recoveries of actual charges in respect of pensions relating to other Governments

Recoveries of leave and pensionary charges on account of establishment doing work for other Governments, outside bodies and others are adjusted in accordance with the following rule—

Where leave and pension contributions are levied separately, the recoveries representing leave contributions should be credited to the receipt head corresponding to the service head to which the pay of the establishment is debited, or, where there is no corresponding receipt head, to the minor head "Collection of payments for services rendered" under the major head "XXXV—Miscellaneous", while the recoveries representing pensionary contributions should be credited to "XXXIII—Receipts in aid of Superannuation". In cases in which the combined rates of leave and pension contributions continue to apply, the recoveries should continue to be credited to the head "XXXIII—Receipts in aid of Superannuation". These rules apply to recoveries of foreign service contributions also, the recoveries representing contribution for leave, where this is levied separately, being credited to the receipt head appertaining to the department which lent the officer to the foreign employer or to the head "XXXV—Miscellaneous", as the case may be

Additions to regular establishments the cost of which is recoverable from local funds, etc., should be charged direct to general revenues as a separate section or branch of the establishment to which they are attached. The recovery in respect of the cost of such establishment should be treated as a departmental receipt, unless it can be taken in reduction of expenditure under exception (1) to rule 3 in Appendix 10 A to this Code, while the recovery representing leave and pension contributions should be adjusted in accordance with the procedure set forth above

Leave and pension contributions of Military Officers in permanent civil employ lent to Foreign Service should be adjusted as indicated above, while contributions of Military officers and others in permanent military employ, including those in temporary civil employ, and contributions for pensions of Indian Soldiers lent for Imperial Service should be credited to the head "Defence Receipts—Effective" or "Defence Receipts—Non-Effective" as the case may be

Contribution recovered from foreign employers towards Government's liability under Rule 11 of the Indian Civil Service (Non European Members) Provident Fund Rules is credited to this minor head

Penal interest on arrears of contributions towards leave salary and pension of Government servants on foreign service is credited to the head of account to which the contributions are credited

## MAJOR HEADS.

## MINOR HEADS

J.—Miscellaneous *contd.*

XXXIII —RECEIPTS IN AID OF SUPER-ANNUATION— <i>contd.</i>	Recoveries on account of capitalised marine pensions Deductions for Marine Pension Fund. Miscellaneous Loss or Gain by Exchange. Deduct—Refunds
XXXIV —STATIONERY AND PRINTING	Stationery receipts (81). Sale of gazettes and other publications. Other press receipts Sale of plain paper used with stamps Loss or Gain by Exchange Deduct—Refunds
XXXV —MISCELLANEOUS (82)	Unclaimed deposits (82-A) Unclaimed Bills of Exchange of more than three years' standing (83) Treasure Trove Sale-proceeds of Durbar presents (84). Sale of old stores and materials. Sales of land and houses, etc Fees for Government audit (85) Commission on purchase, sale, etc., of Government Securities and on Savings Bank investments Contributions (86) Rents Rates and Taxes Naturalisation, passport and copyright fees.

(80-A) Deleted

(81) Sale proceeds of stationery

Sale proceeds of stationery boxes, etc. (This head is intended for the proceeds of stationery boxes sold by the Controller or Superintendent of Stationery. The sale proceeds of boxes in which stationery is supplied from Central Stores should be credited to the head of account corresponding to the Department which sells the boxes and to XXXV—Miscellaneous, when the sales are effected by departments for which there are no answering heads on the receipt side of the account)

(82) This major head covers all transactions of the Civil Department which it is not found possible to bring to account under any of the descriptive major heads

(82-A) (a) Lapses on account of deposits, other than personal deposits, made with Government before the 1st April 1923, are a source of Provincial revenue

(b) Lapses on account of deposits made with Government on or after the 1st April 1923 (and in the case of Coorg on or after the 1st April 1933) are a source of Provincial revenue in the following cases—

(i) lapses of Civil and Criminal Court Deposits, except Cantonment Magistrates' Deposit,

(ii) lapses of such revenue deposits as relate to provincial subjects

(83) Lapsed transfer receipts in the Civil Department will be taken to this head. Military lapsed transfer receipts will be adjusted in the books of the Military Department

(84) Receipts of special missions, being commonly presents, should be taken to this head. When instructions are given to open a separate head for any mission, separate detailed heads will suffice

(85) Includes fees from Courts of Wards for audit of their accounts

(86) This head is intended for contributions from Municipalities and Local Funds which are not made for any specific purpose

## MAJOR HEADS.

## MINOR HEADS.

J.—Miscellaneous *concl'd.*XXXV.—MISCELLANEOUS *cont'd*

Other fees, fines, and forfeitures (87)  
 Percentages chargeable on European stores for  
 Provincial and Local Funds, Construction  
 of Railways and Irrigation Works, Posts  
 and Telegraphs, Indian States, etc (88)  
 Loss or Gain by Exchange  
 Receipts on account of lapsed Wasika pensions  
 payable in lieu of interest on the Oudh Loans  
 Percentage on capital cost of furniture supplied  
 to High Officers  
 Freight Tax (89)  
 Receipts arising out of the Military Lands Scheme,  
 Bombay  
 Receipts from excise duty on Matches (Burma)  
 Receipts from electricity duty (Bombay) *and Bengal*  
 Receipts under the Tobacco Duty (Town of  
 Bombay) Amendment Act, 1932  
 Receipts under the Bombay (District) Tobacco  
 Act, 1933  
 Gain by Exchange on local transactions (90)  
 Recoveries of overpayments (91)  
 Collection of payments for services rendered.  
 (91-A)  
 Miscellaneous (92)  
 Net gain by exchange on Bombay transactions  
 No. 21.

## No 34

Page 56, Appendix 7

Major Head "XXXV Miscellaneous"

After the minor head "Receipts under the Bombay (District) Tobacco Act, 1933" insert the following new minor heads

"Receipts under the Punjab Tobacco Vend Fees Act, 1934"

"Receipts under the Bengal Tobacco (Sales Licensing) Act, 1935."

[Audit Code, Vol II, 1st Edn. (2nd Rep), No. 33, dated the 1st October 1935]

to this head Receipts realised by Railways, including private and branch line Companies' and Indian States' Railways, and collections made in through booking in the case of Inland Steam Vessels which have through booking arrangements with Railways, are adjusted on the Railway books Collection made otherwise than in through-booking in respect of Inland Steam Vessels which have through booking arrangements with Railways, as well as all collections in respect of vessels having no through booking arrangements with Railways, are finally brought to account by the Civil Accountant General concerned

(90) On transactions not affecting the London Account

(91) Cash recoveries of service payments in previous years (when the charges were debited to departments not having a corresponding receipt head)

(91-A) This minor head is used for those departments which have no special receipt head in the accounts

(92) Recoveries on account of law charges other than those in pauper suits (when the charges have been against departments not having an answering receipt head)

Toll fees on the Khyber Road

Other items (see instructions in note 219)

## MAJOR HEADS

## MINOR HEADS

## K.—Defence Receipts.

## XXXVI —DEFENCE RECEIPTS—EFFECTIVE—

I—

I —Fighting Services

II —Administrative Services

III.—Manufacturing Establishments (including stores)

IV —Army Headquarters, Staff of Commands, etc

V —Purchase and sale of stores, Equipment and Animals (other than those purchased direct by Manufacturing Establishments, Military Engineer Services, Royal Air Force and Royal Indian Navy)

VI —Special Services

VII —Transportation, Conservancy Hot Weather Establishments and Miscellaneous

VIII —Military Engineer Services, (including stores)

IX —Auxiliary and Territorial Forces

X —Royal Air Force (including stores)

XI —Royal Indian Navy (including stores)

## XXXVII —DEFENCE RECEIPTS—NON-EFFECTIVE—

I —Army

II —Royal Air Force

III —Royal Indian Navy

## L.—Provincial Contributions and Miscellaneous Adjustments between Central and Provincial Governments.

## XXXIX —CONTRIBUTIONS TO THE CENTRAL GOVERNMENT BY PROVINCIAL GOVERNMENTS

## XXXIX —A —MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS

## MAJOR HEADS

## MINOR HEADS

## M.—Extraordinary items.

XI.—EXTRAORDINARY  
(92-A).

## RECEIPTS

Sale of land  
Sale of other Government Assets  
Other items  
*Deduct*—Refunds

## BB.—Railway Capital account not charged to Revenue.

XII.—CAPITAL CONTRIBUTED BY  
RAILWAY COMPANIES AND INDIAN  
STATES TOWARDS OUTLAY ON  
STATE RAILWAYS

(32)

XIII.—*Deleted*

## A.—Direct Demands on the Revenue. (93)

I—CUSTOMS

Sea Customs, pay, allowances and contingencies  
(94)  
Land Customs, pay, allowances and contingencies (95).  
Charges in connection with excise duty on Sugar.

No. 129

Page 58, Appendix 7

Major head "I Customs".

In the correction slip No 20, dated the 1st October 1935 *change* the figure "39" in the page reference to "58"

[Audit Code, Vol II, 1st Edn (2nd Rep), No 129, dated the 1st October 1936]

Weighment

Stores and Workshop establishments *Engineering*

Medical establishments

Contribution to the Depreciation Reserve.

Renewals and Replacements

Cost of Accounts and Audit

Pensionary charges and contribution to  
Provident Funds

Salt purchase and freight

Preventive establishments

Works

(92-A) Any special and non recurring receipts unconnected with expenditure previously debited to a capital head the accounts of which are sufficiently large to justify a departure from the general rule of classification laid down in Article 181 (6) of the Audit Code, may be credited under this head if the local Government desires to distinguish them from the ordinary revenues of the year

(93) A new minor head "Works" may, if necessary, be opened under any of the major heads grouped under Sections A, F, G and J for the record of expenditure on the construction and repairs of such works as may be transferred to the administrative control of the Civil Departments concerned, under the orders of the competent authorities. Suitable sub heads may be provided under the minor head "Works" for the separate exhibition of expenditure under Original Works, Repairs and Other Charges. Receipts, if any, such as 'Rents of buildings', realised from such works should be recorded separately under a suitable detailed head under the appropriate major head of receipts concerned

(94) The charges of each principal port should be stated under a separate sub head. A separate sub-head should also be provided to show the cost, if any, of the collection of the cess on indigo levied under Act III of 1918

(95) This head may, if necessary, be amalgamated with the head "Sea Customs, etc"

(95-A) Includes Super tax

## MAJOR HEADS

## MINOR HEADS

A.—Direct Demands on the Revenue *contd.*

3.—SALT <i>contd.</i> .. ..	<i>Working expenses—contd.</i> Interest on capital Royalties and Compensations Miscellaneous Loss or Gain by Exchange <i>Deduct—</i> Amount met from Depreciation Reserve <i>Deduct—</i> English cost of stores and Establishment (95-B).
4.—OPIMUM .. ..	Superintendence Ghazipur Opium factory Opium research laboratory, Cawnpore. District staff Purchase of Opium Payments to Cultivators Other Opium Agencies and Establishments Compensations Opium Miscellaneous Charges in Calcutta Miscellaneous Loss or Gain by Exchange
5.—LAND REVENUE ..	Charges of administration (96) Management of Government estates (97) Charges on account of land revenue collections. (98)

(95-B) This head is intended for adjustment in the accounts of the Northern India Salt Revenue Department of charges on account of stores, leave salaries, sterling overseas pay, etc., which are brought to account under '3-Salt' in the account of the High Commissioner for India

(96) This head includes all district administrative charges other than those debited to the group head 'E—District Administration' subordinate to the major head '22—General Administration' under the principle enunciated in note (125)

The sub heads under this minor head vary from province to province according to the actual constitution of the district staff

(97) Government Estates are estates of which the rental temporarily or permanently belongs to Government. There should be three sub heads—

(a) Collection of Revenue

(b) Outlay on Improvement

(c) Cost of Settlement.

Where commission is paid on the collection of rents of Government estates, it should be charged to (a) under this head, and not to 'Charges on account of land revenue collections'

The survey and settlement of a permanent estate, if done as an isolated business, and not as part of a general arrangement for survey and settlement, should be charged to (c) under this head

(98) Commission on Land Revenue Collections

Ditto Land Capitation Tax

Ditto House tax

Percentage allowed as remuneration to village officers (Bombay)



## MAJOR HEADS

## MINOR HEADS.

A.—Direct Demands on the Revenue *contd.*5—LAND REVENUE *contd.*

Charges on account of fishery collection

## No. 144.

Page 60, Appendix 7, Major Head "6- Excise"

Insert the following minor head below the existing minor head "Distilleries"

"Departmental and Commission shops".

[Audit Code, Vol II, 1st Edn (2nd Rep.), No 144, dated the 2nd January 1937]

(104-A)

Purchase of Ganja and other drugs

Compensations

Excise Bureau. (103-A)

Loss or Gain by Exchange

(99) The sub heads are

(a) Controlling office

(b) Other headquarter Establishments

(c) Survey and settlement parties (meaning officers of the Revenue Department)

(d) Professional survey parties (If these are parties of the Survey of India, their charges must not be directly brought to account, but through the Accountant General, Central Revenues)

(e) Survey Schools

(f) Cost of Cadastral maps

(g) Extra departmental mapping

(100) This includes the charges of the department created for the maintenance of the record of survey but dealt with in different provinces under different names. It should be divided into two sub-heads, "Superintendence" and "District charges". All Patwari and Kanningo charges should be shown under the latter head (except in Bengal and Bihar and Orissa)

(101) These allowances consist mainly of allowances paid to village officials, many of them hereditary, maintained in the interest of land revenue collection.

(102) The sub heads are

(1) Inamdars and other grantees

(2) Pensions in lieu of resumed lands

(3) Malikana or Allowances to excluded proprietors

(4) Other land revenue compensations

(103) The charges of the combined salt and excise establishment in Madras are adjusted in the following manner, viz—

(1) the charges under "Salt purchase and freight" and "Excise License Works" are debited to Salt,

(2) the remainder is distributed between Salt and Excise in the proportion of  $\frac{1}{3}$  to Salt and  $\frac{2}{3}$  to Excise

(103 A.) In Bengal charges for "Excise Bureau" are shown under the minor head "Superintendence" and those for "Distilleries" under "District charges"

(104) Includes Inspection and Prevention.

In Bengal and Bombay the nomenclature used for this minor head is "District charges"

(104-A) As soon as the opium is supplied to the Excise Department from the factory the cost price thereof is debited to this head by credit to the head "Cost price of opium sold to the Excise Department" under "IV—Opium."

## MAJOR HEADS

## MINOR HEADS.

A.—Direct Demands on the Revenue *concl'd.*

## 7.—STAMPS—

## A. Non-Judicial

Superintendence (105)  
 Charges for the sale of stamps (106)  
 Cost of stamps supplied from Central Stamp Stores (107)  
 Cost of stamps supplied from Provincial Stamp Stores

## B. Judicial . . .

Superintendence (105)  
 Charges for the sale of stamps (106)  
 Cost of stamps supplied from Central Stamp Stores (107)  
 Cost of stamps supplied from Provincial Stamp Stores  
 Loss or Gain by Exchange

## C General . . .

Security Printing Press. (107-A)

## 8.—FOREST ..

General Direction (108).  
 Conservancy, Maintenance and Regeneration Establishment  
 Interest on Capital (110)  
 Loss or Gain by Exchange

## 9.—REGISTRATION

Superintendence  
 District charges  
 Loss or Gain by Exchange

## 9-A. SCHEDULED TAXES

Entertainment Tax  
 Betting Tax  
 Luxury Tax

(105) The distribution of the charges under this head and under the head 'Stamps supplied from central stores' between 'A. Non-Judicial' and 'B Judicial' should be made in accordance with the orders of the local Government to whom the matter should be referred. If considered desirable the charges need not be distributed but may be shown under a single minor head outside the division

The following sub-heads should be distinct —

(a) Presidency Executive Establishment

(b) District Establishment .

Contingencies of Collectors' offices properly debitable to 'Stamps' should be taken under this head even when no separate District Establishments are entertained for stamp work alone

(106) Includes commission, discount, and the pay and allowances of official vendors entertained for the sale of stamps

(107) The cost of stamps supplied from the Central Stamp Stores is charged to this head. The charges include overhead charges to cover a portion of the cost of maintenance of the stores and incidental charges connected with the supply of stamps, if any

(107-A) The sub-heads are—

(1) Working expenses, and

(2) Interest on Capital

(108) The charges on account of the pay, allowances and contingencies of the Inspector General and Chief Conservators of Forests (or other officers of similar standing) should be shown under this head.

(109) Deleted

(110) This head records the interest on Forest Capital Outlay brought to account under the capital major head "52-A—Forest Capital outlay not charged to Revenue"

## MAJOR HEADS

## MINOR HEADS

AA.—Principal Revenue Heads—Forest and other Capital Outlay charged to Revenue.

3-A —CAPITAL OUTLAY ON SALT WORKS

Works  
Plant and machinery.  
Stores  
Other items  
Loss or Gain by Exchange  
*Deduct*—English cost of Stores and establish-  
ment  
*Deduct*—Receipts and recoveries on capital  
Account

No 126.

Pages 62-63, Appendix 7

Major head '15 Other Revenue expenditure financed from Ordinary Revenues'.

*Substitute* the following for the existing entries under this major head

## Major heads

## Minor heads

A. Irrigation works

Works

(1) Works for which neither capital nor revenue accounts are kept

Extensions and Improvements.  
Maintenance and Repairs  
Establishment  
Tools and Plant  
Suspense  
Loss or Gain by Exchange  
*Deduct* English cost of stores

(2) Miscellaneous expenditure

Establishment  
Tools and Plant  
Other charges  
Grants-in-aid  
Suspense  
Loss or Gain by Exchange  
*Deduct* English cost of stores and establishment

B Navigation, Embankment and Drainage works

(1) Works for which neither capital nor revenue accounts are kept

As for A (1) above

(2) Miscellaneous expenditure

As for A (2) above

*Deduct* Amount financed from Famine Relief Fund

Net amount charged to ordinary revenues

[Audit Code, Vol II, 1st Edn (2nd Rep), No 126, dated the 1st August 1936.]

## MAJOR HEADS

## MINOR HEADS.

## C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works (34)—contd

15—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.—	Tools and Plant Suspense Loss or Gain by Exchange <i>Deduct</i> —English cost of Stores.
A Irrigation Works— <i>contd</i>	
(2) Works for which neither capital nor revenue accounts are kept	Same as for A (1) above
(3) Miscellaneous Expenditure	Establishment Tools and Plant Other charges Grants-in-aid Suspense Loss or Gain by Exchange <i>Deduct</i> —English cost of Stores and Establishment
B Navigation, Embankment and Drainage Works	
(1) Works for which only revenue Accounts are kept	As for A (1) above
(2) Works for which neither capital nor revenue accounts are kept	As for A (1) above
(3) Miscellaneous Expenditure	As for A (3) above
<i>Deduct</i> —Amount financed from Famine Relief Fund	
Net amount charged to ordinary Revenues	
15 (1)—OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE RELIEF FUND	Irrigation Works Navigation, Embankment and Drainage Works.
CC.—Capital Account of Irrigation, Navigation Embankment and Drainage Works charged to Revenue (34).	
16—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	
A. Financed from Famine Relief Fund	Irrigation Works Navigation, Embankment and Drainage Works.
B Financed from Ordinary Revenues	Same as for A above
<i>Deduct</i> —Repayments of Capital expenditure charged to Ordinary Revenues	Same as for A above
Net amount charged to Ordinary Revenues	Same as for A above

## D—Posts and Telegraphs Revenue Account.

17.—POSTS AND TELEGRAPHS—  
Interest on Debt

(32)

## DD.—Posts and Telegraphs Capital Account charged to Revenue.

18—CAPITAL OUTLAY ON POSTS AND  
TELEGRAPHS

(32)

## MAJOR HEADS

## MINOR HEADS

## E.—Debt Services.

## Central Section

## 19.—INTEREST ON ORDINARY DEBT

*Permanent Debt**Interest on Central Loans —*

NOTE —A separate minor head to be opened for interest on each loan

*Discount on Loans —*

Discount on different loans to be shown under separate sub-heads

*Other Items —*

Interest on Expired Loans

Management of Debt

Loss or Gain by Exchange

Miscellaneous

*Floating Debt —*

Discount on Treasury Bills (110-A)

Interest on other Floating loans (111)

Miscellaneous

## No. 11.

Page 64, Appendix 7—

Major Head “ 19—Interest on Ordinary Debt ”, “Provincial Section ”

(1) *Insert* the following as a new minor head under the group head “ Other items ”

“ Interest payable to the Government of India on other advances (110-B) ”

(2) *Insert* the following as footnote (110-B)

“ (110-B) This head is intended for the record of charges on account of interest on advances granted by the Government of India to the Government of Coorg and the Shan States Federation ”

[Audit Code, Vol II, 1st Edn (2nd Rep ), No 11, dated the 1st October 1935 ]

Interest Payable to Provincial Loans Fund  
on —

(a) Advances on account of Provincial Loan Accounts outstanding on 1st April 1921

(b) Advances in respect of Irrigation Capital Expenditure up to 1920-21

(c) Other advances

Management of debt

Loss or Gain by Exchange

Miscellaneous

(110-A) The debit under this head in the accounts of a particular year is to be limited to the discount actually accrued during that year. This is effected in the manner indicated below. On the issue of a treasury bill whether to the public or to the Paper Currency Reserve, the entire amount of discount should be charged in the first instance to this head. At the end of the year this head should be relieved of that portion of the discount on treasury bills outstanding on the 31st March which has not yet accrued, by credit to this head and debit to a separate detailed head “ Discount on treasury bills ” subordinate to the local ledger head “ Suspense Account ”. On maturity of the treasury bill in the following year, the amount of discount accruing in that year should be charged to this head by credit to the detailed head under “ Suspense Account ” mentioned above, thus clearing the debit outstanding under that head.

u. (110-B)

## MAJOR HEADS

## MINOR HEADS

E.—Debt Services *contd.*19.—INTEREST ON ORDINARY DEBT—  
*contd*

## 20.—INTEREST ON OTHER OBLIGATIONS

*Deduct—*

- (1) Interest transferred to Commercial Departments
- (2) Interest portion of equated payments on account of commuted value of pensions. (111-B)

*Special Loans—*

- Interest on Loans from the late King of Oudh
- Interest on Loans from Raja Kalsunker Ghosal
- Interest on Book Debt Loan on account of Madho Rao
- Interest on Educational Funds
- Interest on Charitable Funds
- Interest on other Loans (112)

*Treasury Notes of Service and other Funds—*

- Interest on Treasury Notes on account of Soldiers' Savings Bank Deposits
- Interest on Treasury Notes on account of the - Bhonsla and other Nagpur Temples
- Interest at 4 per cent on Madras non-transferable Treasury Notes

*Deposits of Service Funds bearing interest (113).*

- Interest on Superior Services (India) Family Pension Fund
- Interest on Bengal Uncovenanted Service Family Pension Fund
- Interest on Bombay Family Pension Fund of Government Servants
- Interest on Bengal and Madras Service Family Pension Fund
- Interest on Madras Military Assistant Surgeons' Fund
- Interest on Indian Military Widows' and Orphans' Fund

The discount earned on treasury bills issued to the Paper Currency Reserve is credited to the head "XXVII—Currency—Profits on note circulation". In the case of bills issued to the Paper Currency Reserve which do not mature during the year in which they are issued, the credit to the head "XXVI—Currency—Profits on note circulation" is, however, given to the extent of the discount actually earned on them during the year. This is effected in the manner indicated below. The discount earned during the year on treasury bills issued to the Paper Currency Reserve which remain outstanding on the 31st March is credited to the head "XXVII—Currency—Profits on note circulation" by debit to a detailed head "Adjustment in respect of treasury bills issued to the Paper Currency Reserve" subordinate to the local ledger head "Suspense Account". On the maturity of the treasury bill in the following year, the discount earned is credited to (i) the head "XXVII—Currency—Profits on note circulation" to the extent of discount earned in that year and (ii) the rest of the discount is credited to the head "Suspense Account—Adjustment in respect of treasury bills issued to the Paper Currency Reserve" mentioned above, thus clearing the debit outstanding under that head.

The adjustments in respect of treasury bills issued to the Paper Currency Reserve are intimated by the Controller of the Currency. The adjustments of part discount in respect of treasury bills issued to the public which are outstanding on the 31st March are made by Account Officers in consultation with the Controller of the Currency. The part discount accrued or earned on treasury bills issued to the public outstanding on the 31st March is calculated at the average rate of discount for the month of issue of the bills, which is communicated by the Controller of the Currency. The discount accrued or earned during a particular year is calculated for half a month each in respect of the month of issue and maturity, irrespective of the day of issue or repayment. Thus a six months' bill issued in December will earn discount for  $3\frac{1}{2}$  months in the year of issue and for  $2\frac{1}{2}$  months in the year of maturity.

## MAJOR HEADS

## MINOR HEADS

E.—Debt Services—*contd.*20—INTEREST ON OTHER OBLIGATIONS—*contd*

*Savings Bank Deposits* (113)  
 Interest on Presidency Savings Bank Deposits  
 (P & T)  
 Interest on Post Office Savings Bank Deposits.  
 (P & T)  
 Interest on deposits in State Railway Provident  
 Institutions  
 Interest on Companies' Railways Provident  
 Funds  
 Interest on Financial-Department Provident  
**No. 1.**

Page 66, Appendix 7

Major Head 20—Interest on other Obligations—

(i) *Delete* the following minor heads under the group "Savings Bank Deposits"

Interest on Financial Department Provident Fund  
 Interest on Civil Engineers' Provident Fund  
 Interest on Forest Officers' Provident Fund.  
 Interest on Police Officers' Provident Fund  
 Interest on Civil Veterinary Department Provident Fund.  
 Interest on Opium Department Provident Fund \*

(ii) *Add* the figure (113-B) against the minor head "Interest on Other Miscellaneous Provident Funds" and *insert* the following as a new footnote (113-B).

(113 B) Interest charges, if any, paid on balances of the Civil Engineers', Forest Officers' and Police Officers' Provident Funds should be accounted for under separate detailed heads opened under this minor head

[Audit Code, Vol II, 1st Edn. (2nd Rep ), No 1, dated the 1st October 1935 ]

--- as a Revenue, only

(112) Detailed heads should be provided for—

Interest on 8 per cent perpetual Loan (Madras)  
 Interest on 6 per cent perpetual Loan (Madras)  
 Interest on Kollah Singana Chetty's Choultrne Endowment (Madras)  
 Interest on deposits of the Monegar Choultrne (Madras)  
 Interest on charitable endowments of Indian Chiefs (United Provinces)

(113) Interest on Savings Bank Deposits and Special Savings Bank Accounts is adjusted in closing the accounts of the year. Interest on Service Funds should, as far as possible, be also adjusted to the Service Head in the last month of the year, and if it is necessary to give credit to the Fund Account in any other month, it should be done by debit to "Interest Suspense Account" under "Unfunded Debt".

Interest on Superior Services (India) Family Pension Fund is adjusted by the India Office at the close of each half-year

(113-A) See footnote (234 B)

(113-B)

## MAJOR HEADS.

## MINOR HEADS

E—Debt Services—*contd*20.—INTEREST ON OTHER OBLIGATIONS  
—*contd**Savings Bank Deposits—contd*

Interest on Contributory Provident Fund (India).  
Interest on Contributory Provident Fund (Pun-  
jab)

Interest on Contributory Provident Fund  
(Burma)

*Special Savings Bank Accounts—(113) (114)*

Interest on General Family Pension Fund

Interest on Hindu Family Annuity Fund

Interest on Bengal Christian Family Pension  
Fund

Interest on Bombay Family Pension Fund of  
Government Servants, Life Assurance Branch

Interest on Postal Insurance and Life Annuity  
Fund (P & T)

Interest on Railway Staff Benefit Fund

*Depreciation Reserve and other Reserve Funds—*

Interest on Railway Reserve Fund

Interest on Depreciation Reserve Fund—Rail-  
ways

Interest on Depreciation Reserve Fund—Nor-  
thern India Salt Revenue Department

Interest on Depreciation Reserve Fund—Posts  
and Telegraphs Department

Interest on General Reserve Fund—Lighthouses  
and Light-ships

Interest on Depreciation Reserve Fund—Light-  
houses and Light-ships

Interest on Additions and Replacement Reserve  
Fund—Lighthouses and Light-ships

Interest on deposits of Depreciation Reserves of  
Government Commercial undertakings. (114-  
A)

*Other items—*

Interest on Provincial Balances

Interest on Famine Relief Fund Balances

Interest on advances from Famine Relief Fund  
for financing the Provincial Loan Account

Interest on advances from Famine Relief Fund  
for financing commutation of pensions

Interest on unexpended capital deposited by  
Railway Companies with the Secretary of  
State

Interest on Miscellaneous Accounts (113) (115)

(114) These are funds under private management which are permitted to deposit cash with Government at Savings Bank rates of interest.

(114-A) Interest allowed on Depreciation Reserves of Government commercial undertakings deposited with Government is debited to this head

(115) The following will be taken under this head On sums or property repaid or returned to non enemy nationals—On Departmental Fine and Guarantee Funds—On Revenue Refunded—On Compensation paid for Land—On Law charges—On other Accounts



## MAJOR HEADS.

## MINOR HEADS.

E.—Debt Services *concl'd.*20 —INTEREST ON OTHER OBLIGATIONS *concl'd*

Miscellaneous (115-A)  
 Interest on balance of Provincial Loans Fund (115-B)  
 Payments to Post Office for Savings Bank and Cash Certificate work.

21 —APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

Sinking Funds (116)

Other appropriations (116 A) *concl'd*F.—Civil Administration (93). *concl'd*

22 —GENERAL ADMINISTRATION—

A Heads of Provinces (including Governor General), Executive Councils, and Ministers

Salaries of the Governor General and Governors  
 Sumptuary allowance of Governor General and Governors  
 Staff and household of Governor General and Governors (117)  
 State conveyances and motors of the Governor-General (117-A)  
 Expenditure from Contract allowance (118)

(115 A) This head is intended for the record of advertisement and other charges (other than the Bonus) connected with Post Office Cash Certificates

(115 B) Interest allowed by the Government of India on the balance of the Provincial Loans Fund is brought to account under this head

(116) A detailed head should be opened for each of the loans for which a Sinking Fund is established

(116 A) This head is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly constituted Sinking Funds

(117) Includes all charges on account of the pay and allowances, etc., of Private Secretary, Military Secretary, Aides de Camp and other personal staff of Heads of Provinces and of their establishments, and contingencies which are met from audited funds. The charges on account of the Private Secretary to the Governor General and of his establishment and of the establishment of the Military Secretary to the Governor General, Comptroller of Viceregal House and of his establishment and of contingencies which are met from audited funds, are recorded under this head but the pay and allowances, etc., of the Military Secretary himself, Aides de Camp and Bodyguard of the Governor General are debited to Defence Services estimates

The purchase of motor cars for the Heads of Provinces is charged to this head

The travelling and other allowances granted to Indian Officers of the Regular Army or Military Police on the retired list, while doing duty as honorary Aides de Camp to a Governor will also be charged under this head. The travelling allowance granted to an Indian Officer on the active list of the Burma Military Police for doing such duty will be charged under "Police" to the same head as his pay, but his other allowances will be charged under this head

The charges connected with the upkeep of Viceregal gardens are also recorded under this head

(117-A) Under this head will be included charges on account of the purchase, upkeep and feed of State horses, the repairs and upkeep of State carriages and the maintenance of State motor cars

(118) This head is meant for the unaudited expenditure of a semi private character such as stable establishments and contingencies, wages and allowances of household servants, etc., incurred by the Governor General and the Heads of Provinces, which is met from the contract grant. Charges on account of the purchase of State motor cars for the Governor General and the maintenance of State motor cars for Heads of Provinces are also charged to this head

## APPENDICES

## MAJOR HEADS

## MINOR HEADS.

F. Civil Administration *contd.*22 GENERAL ADMINISTRATION—  
*contd*A Heads of Provinces (including  
Governor General) Executive  
Councils, and Ministers—*contd*

Tour Expenses (119)  
Chief Commissioner (120)  
Executive Council  
Ministers

## B Legislative Bodies

Council of State  
Indian Legislative Assembly  
Provincial Legislative Councils  
Elections for Indian and Provincial Legislatures.  
(120-A)

C Secretariat and Headquarters  
Establishments

Civil Secretariats (121)  
Military Secretariat  
Board of Revenue, Financial Commissioner and  
establishments  
Financial Commissioners' Settlement Secreta-  
riat

(119) This head records the tour expenses of the Governor General and Heads of Provinces and of their personal staff. The charges are met from audited funds. The detailed heads are —

- (1) Maintenance and repairs of camp equipment and pay of tent-pitchers and camp menials
- (2) Railway freight on tents, heavy goods, horses, etc., in connection with tours
- (3) Carriage of goods and cost of special trains for the conveyance of heavy goods and stable between Government Houses
- (4) Reserved accommodation for members of families of the Governor General and Governors
- (5) Special trains and haulage of Saloon carriages (Charges for the maintenance, stabling, replacing, cleaning and repairing of the Saloon carriages of Heads of Provinces should be taken to this head)
- (6) Cart and coolie hire on tour
- (7) Cart and coolie hire during transfer between Government Houses
- (8) Saddle horses and carriages on tour
- (9) Payments and presents for services rendered on tour
- (10) Railway fares and carriage of household while on tour
- (11) Railway fares and carriage of household while in transit between Government Houses
- (12) Keep of elephants (When elephants are lent to a Civil Department, a last ration certificate from the Station Supply Officer should be sent in support of the first charge made in the Civil Department on account of their food)
- (13) Purchase and upkeep of Motor Cars and Motor lorries
- (14) Miscellaneous (This head is intended chiefly for charges on account of the maintenance of motor cars in the N.-W. F. Province for which no contract grant has been sanctioned. The charges may be shown under a separate head if they are important.)

(120) Charges of Chief Commissioners, Delhi, and Coorg should be recorded under this head

(120 A) This head records the charges connected with the elections for the Indian and Provincial Legislatures and also those incurred in connection with commissions appointed from time to time for the trial of petitions against elections to Indian and Provincial Legislatures

(121) The charges of different departments of a Secretariat should, if possible, be shown separately. Translators' Department should be an additional sub head. The charges of the Intelligence Bureau attached to the Home Department of the Government of India are also taken under this head. The charges of the Public Service Commission are recorded under a separate sub head 'Public Service Commission' under this head

## MAJOR HEADS

## MINOR HEADS

F.—Civil Administration *contd.*22 —GENERAL ADMINISTRATION—  
*concl'd*C Secretariat and Headquarters  
Establishments—*concl'd*Inspector General of Stamps, Registration and  
Excise (122)Director of Land Records and Agriculture  
Local Fund Audit Establishments (123)

D Commissioners

Commissioner in Sind  
Commissioners (124)

E District Administration (125)

General Establishments (126)  
Sub-divisional Establishments  
Other Establishments

## No. 91.

*Page 70, Appendix 7, Major head ' 23 Audit '**For the minor head "Indian Audit and Accounts Service" substitute  
' Officers of Indian Audit Department '.*

[Audit Code, Vol. II, 1st Edn (2nd Rep ), No 91, dated the 2nd March 1936.]

Civil offices of Account and Audit (127-B)  
Loss or Gain by Exchange

(122) Where such an officer exists in any province, the pay and allowances of the Inspector General and the cost of any combined establishment are taken to this head, but where separate establishments are employed on the different services they are shown under the respective major heads

(123) Records the cost of the audit of Local Fund Accounts The cost of the audit of the accounts (other than Local Fund Accounts) covered by Rule 12 of the Auditor General's Rules is included under " 23 —Audit "

(124) When additional Commissioners are employed only on judicial work, their pay and all other charges should be taken under " 24—Administration of Justice—Civil and Sessions Judges "

## No 92.

*Page 70, Appendix 7, Footnote (127-B)—**Substitute the following for the existing footnote :—*

(127-B) The cost of the officers of the Indian Audit and Accounts Service and the Assistant Accounts Officers serving in the office of the Auditor General and in Civil Offices of Account and Audit will be shown under the minor head " Officers of Indian Audit Department " and not under the minor head " Auditor General " or " Civil Offices of Account and Audit "

[Audit Code, Vol II, 1st Edn (2nd Rep ), No 92, dated the 2nd March 1936 ]

Accounts Service " and not under the minor heads ' Auditor General ' or " Civil offices of Account and  
Audit "

## MAJOR HEADS

## MINOR HEADS

F.—Civil Administration—*contd.*

## 24 - ADMINISTRATION OF JUSTICE

High Courts and Chief Courts
Law Officers (128)
Administrator General and Official Trustee
Coroner's Court
Presidency Magistrate's Court
Judicial Commissioner
Civil and Sessions Courts (129)
Courts of Small Causes (130)
Criminal Courts
Pledership examination charges
Loss or Gain by Exchange

(128) The sub heads are —

- (i) English Law Officers (i.e., Advocate General, Standing Counsel, Solicitor to Government)
- (ii) Legal Remembrancers and High Court Pleaders
- (iii) Mofussil establishment

[A slightly different classification is followed in Madras]

The charges for conducting Civil suits are taken among Collectors' Contingencies if managed by the Collector, but so far as they consist of pleaders' fees, they should go under this head. The cost of suits, the filing of which is the natural and proper function of the Central as opposed to a Provincial Government, will be borne by the Central Government and should be debited to the department which originates the suit.

Fees to pleaders in pauper suits should be taken under this head (as well as other money charges in pauper suits, such as advances for batta to witnesses, the recoveries being credited to "Court fees realized in cash")

Fees paid directly by Treasury Officers to pleaders conducting criminal cases should be taken against this head and not against the department employing the pleaders. The retaining fees paid to public prosecutors and pleaders who are Government servants should be classified under the unit of appropriation "Pay of Officers" or "Pay of establishment", whichever may be considered more suitable, and the daily fees paid for the conduct of cases to Government prosecutors and pleaders and to pleaders who are not in Government service should be classified under the units of appropriation "Allowances, Honoraria, etc." and "Supplies and Services", respectively.

(Advances for Civil suits should be finally charged off against the Department receiving them)

(129) The following should be sub heads —

- (a) District and Sessions Judges
- (b) City Civil Court (Madras)
- (c) Subordinate Judges
- (d) Munsiffs
- (e) Deccan Agricultural Relief Courts

If the contingent charges are not at present separately posted, then the division of sub heads may be confined to the salaries and establishment, the contingencies being all taken together

(f) Process serving establishment

(g) Record room copyist establishment (if separately organized)

[In Burma, there are only two sub heads under this minor head, viz., (1) Divisional and Sessions Judges and (2) District and Township Judges]

The payments of actual expenses by a Court under Article 187 of the Audit Code will be debited to the detailed head "Diet and travelling allowances of witnesses"

(130) Presidency Court to be shown as a separate sub head.

[The Small Cause establishment of a Subordinate Judge exercising Small Cause powers to be shown, not here, but under a separate detailed head under Subordinate Judges]

## MAJOR HEADS

## MINOR HEADS

F.—Civil Administration—*contd.*

## 25 JAILS AND CONVICT SETTLEMENTS

## Jails (131)

(131) The sub heads and detailed heads are as follows —

Sub heads Nos 2 to 11 are prescribed for the Jail administrative returns Sub-heads Nos 1 and 12 will not appear in those returns

- 1 *Superintendence*, to include the pay, allowances and contingencies of the Inspectors General of Prisons
- 2 *Establishment*, to be sub divided again into the following detailed heads —
  - (a) Superintendent, (b) Jailers and Deputy and Assistant Jailers, (c) Clerical, Educational and Mechanical Establishments, (d) Warder Establishment, (e) Menial and other establishments, and (f) Medical Establishment
- 3 *Dietary charges*, to include (a) Rations, (b) Miscellaneous dietary charges, (c) Garden and Agricultural expenses, (d) Proportionate share of dairy expenses
- 4 *Hospital charges*, to include (a) Sick diet and extras for patients (b) Cost of extra or special diet, etc., for prisoners who are in weak health but not in hospital, (c) Medicines and Hospital equipment and (d) Proportionate share of dairy expenses
- 5 *Clothing and bedding of prisoners*
- 6 *Sanitation charges*, to include (a) Conservancy, washing, and purifying (b), Charges for water supply and (c) Extraordinary charges
- 7 *Charges for moving prisoners*, to include (a) Transfer charges and road subsistence of convicts, and (b) Transportation charges
- 8 *Miscellaneous services and supplies*, to include (a) Lighting, (b) Disciplinary charges, (c) Uniform and equipment of warders, (d) Rewards for recapture and service, (e) Execution charges, and (f) Other miscellaneous services and supplies
- 9 *Travelling Allowances*
- 10 *Contingent charges*, with the following detailed heads —
  - (a) Rents, Rates and Taxes, (b) Service postage, (c) Telegraph and Telephone charges, (d) Current Office expenses, (e) Office furniture and (f) Registers and Stationery
- 11 *Extraordinary charges for Live Stock and Tools and Plant*, to include the following —
  - (a) Conservancy and Water supply Dead Stock, (b) Dietary Dead Stock, (c) Hospital Dead Stock, (d) Garden and agricultural plant, (e) Lighting Dead Stock, (f) Disciplinary Stock, (g) Arms and Accoutrements, (h) Dairy Live Stock and Plant, (i) Draught Cattle and (j) Other Miscellaneous Dead Stock
- 12 *Charges for Police Custody*, to appear under "Lock-ups" only, and to exhibit all charges for dieting prisoners in lock ups, hajats or havalats, or in custody in Magistrates' Camps, and those for conveyance of under trial prisoners

In the case of under-trial prisoners travelling under police custody or Railway warrants issued by the Civil Police Department under the credit note system the cost of such warrants may be taken to a detailed head "Cost of Railway Warrants" under "26 — Police—District Executive Force," if such an adjustment will result in a reduction of clerical labour

The sub heads numbered 2 to 11 should be adopted in all provinces, and if it is found more convenient, a separate sub head may also be opened for dairy expenses which are in the administrative accounts split up between dietary charges and hospital charges, as these charges are to be divided in a fixed proportion between

## MAJOR HEADS

## MINOR HEADS

F—Civil Administration *contd.*25 —JAILS AND CONVICT SETTLEMENTS—*concl'd*

Jail manufactures (132)  
 Convict charges at Port Blair and Nicobars  
 Convict charges in the Straits Settlements  
 Loss or Gain by Exchange

## 26 —POLICE

Presidency Police (133)  
 Superintendence  
 District Executive Force (134)

the two sub heads mentioned, there will be no difficulty in effecting an agreement between the administrative and finance accounts even though they be shown under a separate sub head in the latter, while it may be found most convenient to show the actual charges as incurred under a single head, and to split up only the annual total in the fixed proportion

In the finance accounts it will be sufficient to record the expenditure under 3 to 12 by sub heads only. But in provinces where the contract system exists, jail contingent expenditure may be recorded under two detailed heads "Contract contingencies" and "Non contract contingencies" under the various sub heads concerned. Similarly, where the grant for a particular class of expenditure has been provincialised, a separate detailed head may also be opened.

Under 3 to 12, a distinction should be made between Presidency Jails, Central Jails, District Jails, Lock ups, Convict Camps, and Reformatory settlements, if any. Under Supplies and Services the number of prisoners estimated for should be stated. The head Convict Camps is only intended for *quasi permanent* Camps, *e.g.*, where a large body of prisoners is employed, at a distance from a Central Jail, on some irrigation work, the charges for a temporary camp during a sickly season should not be taken to it.

The charges for moving juvenile offenders to Reformatory Schools should be debited to the department which provides the escorts and arranges for the transportation of the convicts. A Local Government may, however, if it considers it desirable, charge to the Reformatory Schools the cost of moving the juvenile convicts themselves, the department supervising the transportation being charged with the travelling and other expenses of the escort alone.

(132) This head should include all charges of convict labour, except Press charges (including cost of machinery, outlay in paper, ink and other supplies and expense of maintenance), which are debitable to the grant for Stationery and Printing.

(133) The sub heads are—

Superintendence (these charges should not be mixed up with Provincial Police)  
 Municipal Police  
 River, Harbour, or Marine Police  
 Salt Police  
 Dockyard Police  
 Guards for Public buildings, etc (paid by Government)  
 Special Police (charged to the parties concerned)  
 Hospital charges (see under Jails)  
 Police dead house  
 Cattle pounds

In Burma the charges for the Rangoon City Police are included under this minor head.

(134) The sub heads should be—

DISTRICT POLICE—District Superintendents and Assistants

Police Force  
 Mounted Police  
 Office Establishment  
 Allowances, Honoraria, etc  
 Hospital charges (see under Jails)  
 Contingencies

## MAJOR HEADS

## MINOR HEADS

F.—Civil Administration—*contd*26 —POLICE—*contd*

Police Training Schools  
 Municipal and Cantonment Police (135)  
 Village Police  
 Special Police (136)  
 Railway Police (137)

OTHER POLICE—Such of the above heads as may be applicable

Against 'Police Force' each grade should be shown separately in the estimates, though in the accounts the several classes may be grouped under one or more detailed heads according to local discretion, provided that no grouping includes two items which are recorded separately in the Finance and Revenue Accounts

The "Clerical Establishment" should include only clerks, etc., who are not regularly enlisted members of the Force, all enlisted members should be shown against "Police Force"

Under "Other Police" should be shown Police entertained as part of the District Force but for a special purpose, such as Salt Excise Police, Preventive Police, and Municipal and Cantonment Police, if they form a separate part of the Force and are wholly paid by Government. The charges for each class should be distinguished

Cost of escorts (i.e., their way charges, not their allowances) should be a sub head under Contingencies

The cost of all Railway Warrants issued by the Civil Police Department under the credit note system may be adjusted under a detailed head "Cost of Railway Warrants" subordinate to "Allowances," if such an adjustment will result in a reduction of clerical labour

(135) This head is intended for the Municipal or Cantonment Police, if they form a separate part of the Force and if the Municipality or Cantonment repays the Government wholly or partly

(136) This minor head is intended to show the cost of Police Forces which are levied for special purposes and organized on a system different from the regular District Force. The Chittagong Frontier Police and the Assam Frontier Police should be shown here. So also the Punjab Border Police, Burma Military Police and Mawasi and Bhel and Camel Levies in Bombay. For charges connected with the additional police entertained under the Indian Police Act (Act V) of 1861, see footnote (250)

(137) (1) Railway Police includes charges for "Crime and Order" Police only

The amount of contribution payable by the railways as determined by the Governor General in Council, as well as other particulars relating to each railway, are stated in the manuals of the Audit Officers concerned

(2) Charges for "Watch and Ward" as defined in clause (4) below are borne by the railway and not debited to Police

(3) On State Railways managed by Government, the cost of the police guards supplied by the Police Department at the request of the railway authorities for the performance of duties which should be arranged for by the railway authorities and are not part of the ordinary functions of the police should be charged to the railway concerned

(4) The duties of "Watch and Ward" consist of —

(a) Watching of passenger trains at stations

(b) Watch and Ward of—

(1) Goods sheds

(2) Goods trains at stations

(3) Brake and luggage vans

4) Railway offices and buildings (but not including Railway cemeteries)

(c) Watching of fuel delivered within the Railway boundary and escorting of pay clerks

(d) Reporting to Railway authorities all breaches of the company's bye laws

(5) Rewards granted to the Railway Police Staff by the Police Department form part of the cost of Railway Police and as such follow the incidence of the cost of the Police. Rewards granted by the Railway administration are charged to the Railway

## MAJOR HEADS

## MINOR HEADS

F.—Civil Administration *contd.*26 —POLICE— *concl'd*

Criminal Investigation Department (138)

Cattle pounds (139)

Miscellaneous (140)

Loss or gain by Exchange

## 27 - PORTS AND PILOTAGE—

*A Major Ports (141)—*

## (1) Bengal Pilot Service -

## (a) Capital Account

Construction and purchase of Pilot vessels and launches

Plant, machinery, furniture and other equipment (141 A)

Buildings (141-A)

Loss or Gain by Exchange

*Deduct*—Receipts and Recoveries on Capital Account

## (b) Revenue Account

Pay and allowances of officers and men afloat (142)

Victualling allowances of officers and men afloat (142)

Purchase of stores

Repairs and maintenance (142)

Pilotage and Pilot establishment (144)

Loss or Gain by Exchange

## (2) Other charges

Direction (Headquarters Establishments)

Principal officers and their establishments

Shipping offices

Ship Survey Department

Training ship

Miscellaneous (142-A)

*B —Minor Ports*

Pay and allowances of officers and men afloat. (142)

Victualling of officers and men afloat (142)

Purchase of marine stores and coal for the building, repairs and outfit of ships and vessels (142) (143)

Purchase and hire of ships and vessels (142) (146)

(138) The charges of the Intelligence Bureau attached to the Home Department of the Government of India are adjusted under "22—General Administration" (See note 121)

(139) Includes charges for contributions out of Pound receipts to Municipalities

(140) Includes contributions by Government for Police bands Contributions by Government to cover any deficit in the General Police Fund should be debited to a separate sub head 'Contribution to the General Police Fund' under this minor head

(141) Madras, Bombay, Calcutta, Chittagong, Rangoon, Karachi, Aden and Vizagapatam, have been declared to be Major Ports The rest are minor ports

(141-A) For items in excess of Rs 1,000 in each case

(142) These heads relate to vessels, and in them each ship should be shown separately, but if these are many and small a group may be made The vessels should be described so as to indicate their use "Pilot Vessel", "Steam Tug," etc

(142 A) Includes charges on account of Marine Engineering State scholarships,

(143) May be divided into sub heads —

(a) Building, Repairs and outfit (material)

(b) Ditto (personnel)

(c) Coal



## MAJOR HEADS

## MINOR HEADS

F — Civil Administration—*contd*

## 27 — PORTS AND PILOTAGE

*B — Minor Ports contd*

Pilotage and pilot establishments (144)

Ports establishments (145)

Miscellaneous shore establishments

Subsidies to steam-boat Companies (147)

State-yacht establishment (148)

Loss or Gain by Exchange

Miscellaneous

*Deduct*—Recoveries

## 27(1) LIGHTHOUSES AND LIGHT-SHIPS--

## (A) Capital Account

Capital outlay financed from ordinary revenues

## (B) Revenue Account

Direction

Lighthouses—working expenses

Lightships—working expenses

Renewals and Replacements

Additions and Replacements

Contributions

Compensations

Contribution to Depreciation Reserve

Contributions to the Additions and Replacements Reserve Fund

Cost of Accounts and Audit

Pensionary and Provident Fund charges

Interest on Capital

Miscellaneous

*Deduct*—Renewals and Replacements met from Depreciation Reserve*Deduct*—Additions and Replacements met from Additions and Replacements Reserve Fund*Deduct*—English cost of stores and establishment

Loss or Gain by Exchange

Contribution to the General Reserve Fund

## 28 — ECCLESIASTICAL

Ecclesiastical establishments (149)

Cemetery establishment

Miscellaneous ecclesiastical charges (150)

Loss or Gain by Exchange

(144) The charges should not include those of vessels, which are provided for above

(145) Includes—

Port Officer's Department

Marine Court

Shipping Master

Charges for Survey of steam vessels

(146) There should be separate sub heads for "Purchase" and "Hire"

(147) The particular line or service should be stated in the description of each charge

(148) Includes the pay of the crew and establishment of any vessel kept up for the use of the head of the Government, and also the hire of any which may be chartered for his special use

(149) Includes—

(1) Church of England

(2) „ Scotland

(3) „ Rome

(4) Other Churches

Under each of which should be sub heads of "Pay of Gazetted Officers" and "Pay of establishment", "Allowances" and "Contingencies"

(150) Allowances for statistical returns and grants in aid towards the construction of churches should be classified under this head

## MAJOR HEADS

## MINOR HEADS

F — Civil Administration *contd.*

29 — POLITICAL (151)

Political Agents (152)

Charges for Diplomatic and Consular services in Persia.

## No. 12.

Page 77, Appendix 7

Major Head "29 Political"

Insert the following as a new minor head after the existing minor head  
 "Political Subsidies"

"Allowances to Frontier Tribes".

[Audit Code, Vol II, 1st Edn (2nd Rep.), No 12, dated the 1st October 1935]

30 — SCIENTIFIC DEPARTMENTS

Miscellaneous (157 D)

Survey of India

Botanical Survey

Zoological Survey

Hydro-Electric Survey

Geological Survey

Exploration of Coal, Petroleum and Minerals

Mines Department

(151) Political charges are confined to external relations, relations with Indian States, frontier questions (*except those connected directly with the defence operations of the frontiers of India which are debited to the Major Head 29-A — Frontier Watch and Ward*) important Political *detenus*, expenditure in connection with the Haj which is not capable of record under one of the departmental heads of account and charges which for special political reasons may be classified under the head "Political" All other charges debited under this head prior to 1921-22 should be debited to '47 — Miscellaneous'

NOTE—As a general rule, expenditure in connection with an Indian State outside British India and debitable to Indian Revenues should be debited to the head "29—Political" The classification of expenditure in "administered areas" however should be based on the rules applicable to similar expenditure in British India, as these areas, though technically forming part of Indian State territories are treated as parts of British India for all practical purposes

(152) This is meant for regularly appointed officers and offices of the Political Department and not for casual charges There should be a sub head for every important Agency or Residency, *e g*, in Bombay one for Aden, one for Baroda and so on, and the smaller ones might be grouped Special establishments, if any, for Administration of Justice or for Jails or for Police should be shown in their sub head in separate details

(153) Deleted

(154) Sale proceeds of slave dhows and the expenses incurred in connection with their crews and the slaves captured in them should be shown as miscellaneous receipts or charges of the Consulate or Agency

(155) This is intended to provide for special and occasional charges which sometimes occur under this head, *e g*, the Rawalpindi Durbar These should of course be named Nothing should be taken to this head without special instructions from the Auditor General

(156) Deleted

(157) The cost of the Toll Establishment at the Khyber pass and the charges of the Mewar Bhil Corps, Malwa Bhil Corps and Imperial Cadet Corps should be entered here under separate detailed heads

(157-A) This head is intended for such charges as are directly connected with the defence operations of the various frontiers, which may include, besides expenditure incurred on various denominations of military

## No. 148.

Page 77, Appendix 7, Footnote (157-C)

Delete the last sentence of this footnote.

[Audit Code, Vol II, 1st Edn (2nd Rep.), No. 148, dated the 1st February 1937]

connected with the Waziristan scheme should be recorded under a separate head

(157-D) For charges on all other services such as Medical establishments, Inspecting Officers' Frontier Corps, Intelligence Bureau and other petty establishments

## MAJOR HEADS

## MINOR HEADS

.—Civil Administration—*contd*30 SCIENTIFIC DEPARTMENTS—*contd*

Archæological Department (158)  
 Board of Scientific Advice  
 Donations to Scientific Societies and Institutes (159)  
 Meteorological Department  
 Museums (160)  
 Loss or Gain by Exchange

31 —EDUCATION (161) —  
*A Universities*

Grants to Universities (162)  
 Government Arts Colleges (163)  
 Grants to non-Government Arts Colleges (162)  
 Government Professional Colleges (164)  
 Grants to non-Government Professional Colleges (162)

*B Secondary*

Government Secondary Schools (165)  
 Direct grants to non-Government Secondary Schools (162)  
 Grants to local bodies for secondary education (162)

*C Primary*

Government Primary Schools (165)  
 Direct grants to non-Government Primary Schools (162)  
 Grants to local bodies for primary education (162)

*D Special*

Government special schools (165) (166)  
 Direct grants to non-Government Special Schools (162)  
 Grants to local bodies for special education (162)

(158) All charges on conservation maintenance or annual repairs of ancient monuments as defined in section 2 (1) of the Ancient Monuments Preservation Act 1901 which are declared to be protected monuments under section 3 (1) of that Act, whether incurred by officers of the Archæological Department or by Local Governments are debited to "30—Scientific Departments—Archæological Department" and not to "41—Civil Works". Receipts pertaining to such works are also credited to "XXVI—Miscellaneous Departments". This rule does not, however, apply to protected monuments, which have been removed from the operation of the exception specified in clause (a) of entry 6 in Part I of Schedule I and in clause (a) of entry 6 in Schedule II, to the Devolution Rules by notifications issued by the Governor General in Council in the Gazette of India, nor to such protected monuments in the Central areas as have been specifically removed from the administrative control of the Archæological Department. Expenditure incurred by the Public Works Department on such monuments is debitable to "41—Civil Works".

(159) The name of each society or institute should be shown in the estimates.

(160) To include donations.

(161) This head, as well as the corresponding receipt head, should be confined to transactions under the control of the Education Department education outside its control being dealt with under the respective subject heads. Thus navigational education should be shown under "Ports and Pilotage," agricultural education under "Agriculture," industrial education under "Industries," and so on. In provinces in which the Intermediate classes have been separated from the universities the words "(including Intermediate classes)" may be inserted against the head "B—Secondary."

(162) The recurring and non-recurring grants should be shown separately. Contributions to Provident Funds for teachers in non-pensionable service should also be shown here.

(163) Includes Science Colleges and English and Oriental Colleges, which should be distinguished.

(164) Includes—

Law Colleges  
 Engineering Colleges  
 Training Colleges  
 Commercial Colleges

(165) If convenient boys' schools and girls' schools should be shown separately.

(166) Includes—

Training Schools  
 Schools of Art  
 Law Schools  
 Engineering and Surveying Schools  
 Reformatory Schools  
 Other Schools, such as Madrasas.

## MAJOR HEADS

## MINOR HEADS

F.—Civil Administration *contd*31 —EDUCATION --*contd**E General*

Direction  
 Inspection  
 Scholarships (167)  
 Miscellaneous (168)  
 Loss or Gain by Exchange

## 32 —MEDICAL (169)

Medical Establishment (170)  
 Hospitals and Dispensaries (171)  
 Grants for Medical purposes (172)  
 Medical Colleges and Schools (173)  
 Mental Hospital  
 Chemical Examiner. (174)  
 Radium Institute  
 Loss or Gain by Exchange

## 33 —PUBLIC HEALTH (169)

Public Health Establishment (175)  
 Grants for Public Health purposes (176)  
 Expenses in connection with epidemic diseases (177)

(167) In Arts Colleges  
 In Professional Colleges  
 In Secondary Schools  
 In Primary Schools  
 In Special Schools

## (168) Includes—

Grants to Educational Syndicate (Burma)  
 Grants for the encouragement of literature  
 Government Book Depot  
 Registration of Books  
 Printing of Books  
 Examination charges  
 Grants to the School Book Society  
 Text-Book Committee  
 Miscellaneous

NOTE —Expenditure on prizes should form part of the ordinary expenditure of the institutions in which they are given, and need not be separately shown in the accounts. But when the amount of expenditure on prizes is small, it may be recorded under a single detailed head under "E —General—Miscellaneous"

(169) The following governing principle is laid down for determining whether an item of expenditure should be recorded under the head "32 —Medical" or "33 —Public Health". The head "32 —Medical" has reference to medical facilities given to the public through the treatment of individual cases, while the head "33 —Public Health" has reference to general measures affecting the public as a whole, e.g., sanitation, research, investigation, the control and combating of epidemic diseases, etc. The principle is, however, subject to the provisions of Article 181 (1) of the Audit Code.

(170) The sub heads are (1) All India Medical Council (2) Superintendence (i.e., Surgeon General or Inspector General of Civil Hospitals with his establishment and contingent charges) (3) District Medical Officer (including Assistants and Establishment) Subordinate Medical Officers attached to districts, subdivisions or similar general duties, and not drawing pay as part of a Hospital Staff, should be here shown, (4) Reserve Medical Subordinates

NOTE —The additional allowances which Surgeons get should be shown under the appropriate head of Jails (that is, as pay if in charge, and as hospital charges if only in Medical charge), Mental Hospital and Medical Schools

(171) Divide into five sub heads (1) Presidency Hospitals and Dispensaries. This includes Sealdah and Howrah in the case of Bengal. In setting forth the principal staff of Surgeons and House Surgeons give them in order of hospital and name of the hospital (2) Mofussil Hospitals and Dispensaries (3) Marine Hospitals (4) Grants to Hospitals and Dispensaries, including grants to leper asylums (5) Other charges. Heads (1) and (2) include charges on account of leper and Lock Hospitals.

(172) To include grants to the Dufferin Fund (otherwise than for specific hospitals which will be shown under "Hospitals and Dispensaries") and the Indian Nursing Association, grants for the training of Dhais, etc.

(173) Two sub heads (1) Medical College (2) Medical School. The first group of details under Medical College should show the Professional Staff. They should not come under Medical Establishment or under Hospitals and Dispensaries.

## MAJOR HEADS

## MINOR HEADS

## F—Civil Administration—contd

33 —PUBLIC HEALTH—contd	Bacteriological Laboratories (178) Pasteur Institutes Works (179) Loss or Gain by Exchange
34 —AGRICULTURE	Agriculture (180) Veterinary charges (181) Co operative Credit Loss or Gain by Exchange
35 —INDUSTRIES	Industries (182) Cinchona Plantations Drug manufacture Aromatic factories

## No. 152.

Page 80, Appendix 7, Major head "35 Industries"

Insert the following as a new minor head under this major head —

"Grants-in-aid (182-A)"

[Audit Code, Vol II, 1st Edn (2nd Rep), No. 152, dated the 1st February 1937]

--- by way of grants or subsidies in connection with medical research, tuberculosis, town-planning, pilgrim traffic, etc, also in Bengal and Bihar and Orissa sanitary charges in connection with inland labour transport See also footnote (180) The sub-heads will depend on local requirements

(177) Charges in connection with bubonic plague, malaria and other epidemics should be recorded under three different sub heads,—one for each Charges on account of quarantine should be shown under the sub-head "Malaria" Charges on account of port quarantine, including fees paid to medical officers for the inspection of vessels, should also be taken here under a separate detailed head including fees paid to medical officers for the inspection of vessels

(178) Bacteriological charges unconnected with human diseases are shown under "34—Agriculture Veterinary Charges"

(179) Includes expenditure on all Sanitary Works executed by the Sanitary Engineer even though for the time being that officer be under the administrative control of Public Works Department See footnote (93) If, however, the work executed forms an integral part of a Government building, the expenditure on that work should be charged to the Major head to which the cost of the original building work was debited

(180) Includes the following sub heads "Experimental Farms," which are permanent establishments "Agricultural Experiments," for which each Government assigns a small grant each year, "Agricultural Department," under which are shown the salary and expenses of the Director of Agriculture, and of his establishment, engaged in promoting agriculture or instructing the people in agricultural subjects, "Experimental Factories", "Tea Nurseries and Plantations", "Public Exhibitions and Fairs," including charges other than prizes on account of cattle and horse fairs (these prizes are adjusted under the minor head "Veterinary charges") "Botanical and other public gardens", including donations and subscriptions to Botanical and Agri-Horticultural Societies, and "Miscellaneous" including prizes and rewards for silk, cotton and flax, etc

Charges incurred primarily in the interests of public health on exhibitions and fairs unconnected with the Agriculture Department should be classified under the major head "33—Public Health"

(181) The expenditure should be recorded under the following sub heads —

- (a) Superintendence
- (b) Veterinary Instruction
- (c) Subordinate establishment

## No. 153

Page 80, Appendix 7

Insert the following as footnote (182-A)

"(182-A) See footnote (246-F)"

[Audit Code, Vol II, 1st Edn (2nd Rep), No 153, dated the 1st February 1937]

The Heads subordinate to group heads should be opened according to local requirements

(182-A) - - -

## APPENDICES

[No. 7]

## MAJOR HEADS

## MINOR HEADS

F.—Civil Administration—*contd*35 INDUSTRIES *contd*

Indian School of Mines  
Fisheries  
Loss or Gain by Exchange

## 36 —AVIATION (183)

Direction  
Grants for Aviation purposes  
Works (183 A)  
Special grants-in-aid from the additional tax on petrol consumed for aviation purposes  
Payments towards the share capital of Indian Trans Continental Airways, Limited

## 37 —MISCELLANEOUS DEPARTMENTS

*Labour and Emigration—*  
Emigration (184)  
Inspector of Factories  
Labour (184-A)

*Inspection and Tests—*  
Explosives  
Inspector of Steam Boilers  
Electric Inspector  
Inspection of Motor Vehicles

*Statistics—*  
Census (185)  
Gazetteer and Statistical Memoirs

(183) Charges in connection with Civil aviation only appear under this head. The expenditure on Military aviation is charged to Defence Services Estimates. Any charges in connection with the aerial mail service are taken to "Posts and Telegraphs".

(183-A) Includes the cost of aerodromes, aircraft factories, preparation of landing grounds, etc., incurred in connection with Civil Aviation, as well as the cost of land acquired for such works.

(184) The detailed heads are —

(a) Internal (i.e., within British India)

(b) External (i.e., outside British India)

(184-A) This head is intended for the exhibition of charges relating to the Commissioner of Labour and other Labour Offices.

(185) The charge on account of the decennial census are classified under this minor head.

## MAJOR HEADS.

## MINOR HEADS

F.—Civil Administration—*concl'd.*37 — MISCELLANEOUS DEPARTMENTS—  
*cont'd*

Provincial Statistics (186)  
 Bureau of Commercial Intelligence including  
 Statistics  
*Miscellaneous—*  
 Registration of Accountants  
 Ethnographical Survey  
 Preservation and translation of ancient  
 manuscripts  
 Examinations (187)  
 Imperial Library  
 Controller of Patents and Designs  
 Actuary to the Government of India  
 Electrical Adviser to the Government of India  
 Indian War Memorial  
 Registrar of Joint Stock Companies  
 Administration of Indian Partnership Act,  
 1932  
 Broadcasting  
 Charges on account of the Provincial Motor  
 Vehicles Taxation Acts  
 Miscellaneous  
 Loss or Gain by Exchange

## 37-A — INDIAN STORES DEPARTMENT

Headquarters Establishment  
 Purchase Circles  
 Inspection Circles  
 Government Test House  
 Metallurgical Inspectorate  
*Deduct—* Amount recovered from other Govern-  
 ments, Departments, etc

## FF.—Civil Administration capital outlay charged to Revenue.

35-A — CAPITAL OUTLAY ON INDUS-  
TRIAL DEVELOPMENT MET FROM  
REVENUE

(186) To include charges for establishments for vital statistics, trade statistics, local statistics, rain gauge establishments, and civil statistical establishments, under the Surgeon General, Indian Medical Department Bombay

The allowance paid to an officer other than an ecclesiastical officer acting as Marriage Registrar under the Indian Christian Marriage Act (Act XV of 1872) is treated as expenditure relating to the Provincial subject "Registration of births, deaths and marriages," and is charged to this minor head

Also charges for the registration of Railway and River borne traffic and foreign frontier and internal road borne traffic which are recorded under the detailed head 'Registration of Traffic'

(187) Includes charges of examinations for entrance into the public service other than those for examinations conducted by the Public Service Commissions or by heads of offices, which are adjusted under 22—General Administration or other departmental heads concerned as the case may be. Includes also the charges in connection with language examinations, the rewards for passing such examinations being classified as charges of the departments to which the officers receiving the rewards permanently belong and not of the departments to which the officers might be temporarily attached at the time of appearing for the examinations. The same principle will also be applied in the case of an officer who, at the time of appearing for the examination, happens to be temporarily serving under a Government other than that to which he permanently belongs.

## APPENDICES

[No 7]

MAJOR HEADS

MINOR HEADS

## No. 25

*Page 83, Appendix 7*

*Substitute the following for the existing minor heads under "38—Currency" and delete footnote (188)*

Controller of the Currency

Currency Note Printing Press (107-A)

Loss or Gain by Exchange.

Miscellaneous (188-A).

[Audit Code, Vol II, 1st Edn. (2nd Rep.), No 25, dated the 1st October 1935]

No 35.

*Page 83, Appendix 7*

Major Head "39" "Mint"

*Insert a new minor head "Miscellaneous" under this Major head.*

[Audit Code, Vol II 1st Edn (2nd Rep.), No 35, dated the 1st October 1935]

41 - CIVIL WORKS

Original Works—Buildings—

Customs

Taxes

Salt

Opium

Land Revenue

Excise

## No. 26

*Page 83, Appendix 7*

*Substitute the following for the existing footnote (188-A) .*

(188 A) Loss of cash out of balances in treasuries, Currency chests and Small Coin depots when borne by the Central Government is adjustable under this head. No such loss should be debited to this head without the specific concurrence of the Government of India in the Finance Department

Loss of cash in the course of remittance is borne by Government or by the Reserve Bank, according to the circumstances of the case. If the loss has to be borne by the Central Government the charge will be debited to this head

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No 26, dated the 1st October 1935.]

value, viz., Re 1 per tola. The difference should be charged in the cash account of old coin. The detailed heads are —

Loss of weight in coining silver

Loss on recoining old coins

Cost of copper alloy

Value of copper used for contingent purposes

Value of nickel expended for mint use

Miscellaneous

(191) Includes expenditure on account of purchase of gold and silver for medals, etc., which will be shown under a distinct sub head



MAJOR HEADS	MINOR HEADS.
<b>H.—Civil Works (34)—<i>contd.</i></b>	
<b>41 — CIVIL WORKS—<i>contd.</i></b>	Stamps Forest Registration General Administration Audit Administration of Justice Jails and Convict Settlements Police Ports and Pilotage Ecclesiastical Political Scientific Department Education other than European and Anglo- Indian Education European and Anglo-Indian Education Medical Public Health Agriculture Industries Currency Mint Civil Works Stationery and Printing Miscellaneous Departments Original Works—Communications Original Works—Miscellaneous Repairs Establishment Tools and Plant Grants-in-aid Suspense Loss or Gain by Exchange <i>Deduct</i> —English cost of stores and establish- ment Appropriation to the Road Development Fund (191-C) <i>Deduct</i> —Amount met from subventions from Road Development Fund (191-C)
	(191-B)
	Original works Repairs Establishment Tools and Plant Suspense <i>Deduct</i> —English cost of Stores Loss or Gain by Exchange Interest General Charges Sinking Fund

**41 C INTEREST ON CAPITAL OUTLAY  
ON HYDRO-ELECTRIC SCHEMES**

**42 —BOMBAY DEVELOPMENT SCHEME**

(191-A) The term "Famine" is to be interpreted in wider sense to cover famine due to draught or other natural causes, such as flood, earthquake or similar calamity. In case of doubt whether the expenditure on any particular form of distress can properly be regarded as famine expenditure, a reference should be made to the Auditor General for advice.

(191-B) The interest charges on each scheme or project should be recorded under a separate minor head.

(191-C) See footnote (237-A.)

## MAJOR HEADS

## MINOR HEADS

**H. H. Capital Outlay on Civil Works and Miscellaneous Public Improvements charged to Revenue.****41-A — CAPITAL EXPENDITURE ON CIVIL WORKS MET OUT OF EXTRAORDINARY REVENUE****41-B. CAPITAL EXPENDITURE ON HYDRO-ELECTRIC SCHEME MET FROM REVENUE****J. Miscellaneous (93)****43.—FAMINE (191-A)****A.—Famine Relief (192)****Salaries and Establishment. (193)**

(192) All expenditure incurred directly for the relief of distress shall be debited to the head '43 A.—Famine Relief'. Expenditure incurred indirectly due to Famine, e.g., charges incurred on an increase of the Police Force, medical aid, or compensation to Government servants for distress of provision, shall be debited to the appropriate service heads. Subject to the observance of this broad principle the rules laid down in note 1 under this footnote and in footnotes (193) to (195) and the detailed heads prescribed therein may be modified where necessary to suit local conditions and orders under rule 10 of Schedule IV of the Devolution Rules.

NOTE 1.—Expenditure incurred during the period of observation and test prior to the formal declaration of famine or severity should be finally charged to the head '43 A.—Famine Relief,' but expenditure incurred during such period on a revenue producing irrigation work in respect of which a capital account is kept should be dealt with in accordance with the rule in footnote (191) (b).

NOTE 2.—The term "severity" as used in the above note denotes a recognised stage of distress intermediate between the stages of observation and test and famine, which any local Government or Administration is at liberty formally to declare if necessary.

(193) The following detailed heads should be opened —

- 1 Pay and Allowances, Special Relief Officers
- 2 Establishments—
  - (a) Clerks and other superior establishments
  - (b) Inferior establishments.
- 3 Travelling allowances
4. Contingencies

As regards Government servants, the following rules should be observed subject to the provisions of Articles 110 and 33 A Civil Account Code, Volume I —

(a) In the case of a Government servant already in the service of Government (other than an officer in military employ proper), his pay and allowances together with his contingent expenditure, shall be charged to the ordinary service head when he is merely an addition to an existing establishment which requires strengthening owing to famine work, but when he is detached altogether from his own regular duties and is employed mainly on famine relief, and his place in the permanent establishment is filled up by fresh appointment, his pay and allowances together with his contingent expenditure shall be charged to the head '43 A.—Famine Relief'.

(b) The pay and allowances of an establishment specially entertained for, and mainly employed on famine relief, shall together with its contingent expenditure be debited to the head '43 A.—Famine Relief'.

(c) In all cases falling under cases (a) and (b) travelling allowances to and from the work and also while engaged on the work, as well as pay and allowances during transit, shall be debited to the head to which the pay of the official while actually employed on the work is debited.

(d) The rules regulating the debit of the pay and allowances of Government servants in military employ proper deputed to famine duty are given in Article 112 of the Audit Code, Volume I.

## MAJOR HEADS

## MINOR HEADS

J. Miscellaneous *contd.*43.—FAMINE *contd.*A.—Famine Relief *contd.*

Relief Works (194)  
 Relief to people employed otherwise than on relief works  
 Gratuitous Relief (195)  
 Miscellaneous (196)

## B.—Transfers to Famine Relief Fund (197)

## 44.—TERRITORIAL AND POLITICAL PENSIONS

Territorial and Political Pensions (198)  
 Charitable Allowances (198-A)  
 Loss or Gain by Exchange

(194) The expenditure should be classified under the following sub heads —

Communication

Irrigation

Other Works

The following rules regulate the classification of expenditure of Public Works undertaken for purposes of famine relief —

(a) Public Works undertaken in consequence of the occurrence of famine but not directly for the employment of famine stricken people and not therefore treated as relief works will be classified in the accounts as ordinary Public Works are classified, except that any expenditure in excess of normal rates incurred in consequence of the employment for relief purposes of unskilled and unprofitable labour will be transferred to the head "43 A—Famine Relief"

(b) Public Works expenditure which is undertaken directly for the relief of famine and controlled and managed under the conditions applicable to famine relief works will be charged to "43 A—Famine Relief" whether the work is or is not one which would have at some time or other to be undertaken irrespective of famine. If, however, the work on which famine labour is employed is a revenue producing work in respect of which a capital account is kept (whether within or without the Revenue Accounts of the Government) the value of the work done, reckoned at ordinary rates, will be charged to the ordinary head of account, and the excess only debited to "43 A—Famine Relief"

195) The sub heads are—

(a) Given in Government Institutions

(b) Given at the houses of the people

(c) Given in other ways

(196) The procedure to be adopted for the adjustment of advances granted in connection with relief work, if recorded under this head in the first instance, may be settled by the Principal Auditor in consultation with the Local Government

(197) This head receives the *per contra* debits on account of the credits to the Famine Relief Fund of the Province of the unexpended balance of the assignment for Famine relief expenditure for the year (*vide* rule 2 of the Schedule IV to the Devolution Rules)

(198) Individual pensions in excess of Rs 10,000 per annum should be shown under separate sub heads. All pensions not in excess of this amount should be shown under a single sub head "Miscellaneous"

(198 A) Any non recurring payments to persons in receipt of Territorial and Political Pensions, such as those which are sometimes made for marriage, education or funeral expenses and the like, should be classified under this minor head

[NOTE—Only pensions granted to non officials whose services, descent or connections are such that it is on general grounds of policy desirable that Government should extend to them some measure of assistance or recognition should be classed as "Political" pensions. All other pensions which were treated as "Political" prior to 1921-22 should, from and after that date be debited to the provincial head "45—Superannuation allowances and pensions" under the minor head "Pensions for distinguished or meritorious services"]

## MAJOR HEADS.

## MINOR HEADS

## J.—Miscellaneous—contd

45. SUPERANNUATION ALLOWANCES  
AND PENSIONS.

Superannuation and Retired Allowances  
 Equated payments of commuted value of pensions charged to Capital (outside the revenue account) (199)  
 Purchase of life pensions (Punjab)  
 Compassionate Allowances.  
 Gratuities (200)  
 Pensions for distinguished and meritorious services (201)  
 Pensions, etc., under the War Risks Compensation Scheme  
 Special pensions connected with war 1914  
 Pensions to the dependents of deceased lascars (*ex-German ships*) interned during the war in Germany  
 Donations to Service Funds  
 Pensions of the Military Fund  
 Pensions of the Military Orphan Fund  
 Pensions of the Medical Retiring Fund  
 Pensions of the Madras Medical Fund  
 Pensions under the Indian Civil Service Family Pension Regulations (202)  
 Concession grants in respect of past contributions to Annuities (202-A)  
 Covenanted Civil Service Pensions  
 Pensions of the Bengal Civil Fund  
 Pensions of the Madras Civil Fund  
 Pensions of the Bombay Civil Fund  
 Donations to Provident Funds (202 C)  
 Transfers to the Indian Civil Service (Non-European Members) Provident Fund (202-B)  
 Loss or Gain by Exchange  
*Deduct*—Actual amount of pensions recovered from other Governments  
*Deduct*—Pensionary liabilities of Commercial Departments

(199) See footnote (219 C)

(200) Includes marriage dowries to female pensioners

(201) See footnote (198)

(202) Payments of pensions to the families of subscribers referred to in footnote (78) should be recorded under a detailed head "Pensions to families of non-Europeans admitted to the Indian Civil Service before 1912"

(202-A) Refund of 4 per cent annuity deductions made from the pay of Indian Civil Service Officers prior to 1st April 1919 is shown under this head

(202-B) Under this head should be charged the amounts creditable to the account of the subscribers under Rule 4 (a) and (b) of the Indian Civil Service (Non European Members) Provident Fund Rules

(202 C) The contribution payable by Government under Rule 11 of the Indian Civil Service (Non-European Members) Provident Fund Rules should be debited to this head. The incidence of this contribution should be determined in each case in accordance with the principle of clause (2) of Article 190 of the Audit Code

## MAJOR HEADS

## MINOR HEADS

J.—Miscellaneous *contd*

46 —STATIONERY AND PRINTING ..	Stationery offices Government Presses. Printing at private presses Lithography Purchase of Stationery stores Stationery supplied from Central stores (203) Stationery supplied to Central Departments from Provincial Stationery Stores (204) Stationery supplied to transferred Departments from Provincial Stationery Stores (Reserved) (204) Printing Work for Central departments—Central (205) Discount on plain paper used with stamps Purchase of plain paper used with stamps Loss or Gain by Exchange <i>Deduct</i> —Value of Stationery supplied to the Army Department
47 —MISCELLANEOUS (206) ..	<i>Allowances, Rewards, etc —</i> Allowances to Civil Servants out of employ Annual stipends to holders of literary titles (207) Travelling allowances of officials and non- officials attending darbars (208) <i>Books and Periodicals—</i> Cost of books and periodicals (209)

(203) If Central Departments obtain their supplies of stationery direct from the Controller of Printing and Stationery no adjustment of cost is necessary. But if they obtain their stationery from Central Stores through a provincial Government the charges in respect thereof should be adjusted under this minor head.

(204) In the case of Stationery supplied to provincial (reserved) departments from stationery stores of the same Government no adjustment is necessary. But if stationery is supplied to provincial (transferred) departments or to Central Departments from provincial stores (reserved), the cost thereof should be adjusted under these heads.

(205) To include charges for printing work done, for Central departments, at presses of Provincial Governments.

(206) This major head covers all transactions of the Civil Department which it is not found possible to bring to account under any of the descriptive major heads.

(207) Charges on account of the grant of Rs. 100 per annum to the holders of the titles of Mahamahopadhyaya and Shriyus ul Uloom are taken to this head.

(208) Charges booked under "47—Miscellaneous" in accordance with footnote (151) are classified under one of the following minor heads as the case may be —

(1) Travelling allowances of officials and non officials attending darbars

(2) Miscellaneous Darbar Charges

Charges on account of Darbar presents or allowances to Vakils if any, are recorded under the latter head.

(209) This head is intended for works of general utility not required in a particular department.

The cost of newspapers and periodicals supplied to the India Office is adjusted under this head.

To include subscriptions for Reuter's telegrams

## MAJOR HEADS

## MINOR HEADS.

J.—Miscellaneous *contd*47.—Miscellaneous *contd**Charity—*

- Donations for charitable purposes (210)
- Charges on account of European Vagrants, etc (211)

*Miscellaneous—*

- Publicity Board
- Rewards for destruction of wild animals (212)
- Petty Establishments
- Special Commissions of Enquiry (213)
- Victualling forts (Punjab)
- Irrecoverable temporary loans and advances written off (214)
- Rents, rates and taxes (215)
- Petty Construction and repairs (215).
- Losses on uninsured shipments (216)
- Contributions (217)
- Miscellaneous Compensations (218)
- Miscellaneous charges for the treatment of patients at the Pasteur Institute
- Subsidies for land communication

(210) Includes burial charges of paupers, and charges on account of native crews of vessels sailing under British colours shipwrecked while trading between Indian ports

(211) Khorasani and other vagrants, not European, have occasionally been deported, such charges should be taken to a separate detailed head under this minor head

(212) Includes rewards for destruction of dogs and snakes

(213) The cost of the committees which are appointed by the Legislature with instructions to report to it should be charged to the minor head pertaining to the legislative body concerned under "22—General Administration—B Legislative Bodies"

The cost of committees constituted from time to time for purely departmental purposes should, under the provisions of Article 181 (1) of the Audit Code be adjusted under the appropriate departmental major heads of account. This minor head is intended for the adjustment of charges relating to Commissions and Committees which, owing to their importance or for any other reason cannot conveniently be adjusted under any Departmental major head

(214) This head receives the debits by *per contra* credit to the loan or advance head concerned when a loan or an advance has to be written off as irrecoverable

This head is General in respect of advances made from Central Revenues, but when the amount written off is in respect of an advance granted by a local Government for purposes of provincial administration under the powers reserved to them in the second sentence of Article 151 of the Civil Account Code Volume I, it shall ordinarily be charged to this head under "Provincial", each case being decided on its own merits

(215) These heads are for payments not chargeable to any special major head. When however, charges on account of "Rents, rates and taxes" are incurred by a department the payments on account of which are shown under a special major head, they should be classified under "Contingencies", of the department concerned. For classification of expenditure on petty construction and repairs see Rule 3 of Appendix 5 to the Civil Account Code, Volume I

(216) Includes charges on account of general average and expenses of salvage

(217) This head is intended to record (1) grants for no specific purpose to Local Funds, Municipalities, etc such as grants to cover a deficit balance or as compensation for revenue resumed, which cannot be classed with reference to the object to which they are to be devoted, and (2) other miscellaneous contributions, such as contributions by Local Governments for the maintenance of Posts and Telegraphs Offices or Telegraph lines, guarantee paid by Local Governments in respect of unremunerative Railway lines, which it may not be found possible to bring to account under any of the descriptive major heads

(218) Includes all charges under the old head "Assignments and Compensations" other than—

(i) those relating to "Principal Heads of Revenue" and

(ii) charges on account of purchase of life pensions in the Punjab, which are debited to "45—Superannuation, etc."

## MAJOR HEADS.

## MINOR HEADS

J.—Miscellaneous *contd.*

Miscellaneous and unforeseen charges (219)  
 Miscellaneous Durbar charges (208)  
 Payments arising out of the Military  
 Lands Scheme, Bombay  
 Charges in connection with excise duty on  
 matches (Burma)  
 Charges in connection with electricity duty  
 (Bombay)

No. 38.

Page 90, Appendix 7

## Major head "47—Miscellaneous".

*Insert* the following as a new minor head under the group head "Miscellaneous"

"Charges in connection with the village Panchayats Act (Bombay)"

[Audit Code, Vol II, 1st Edn (2nd Rep), No. 38, dated 1st November 1935.]

(including stores)

4 Army Headquarters Staff of

No. 22.

Page 90, Appendix 7

## Major Head, 47—Miscellaneous

*For* "(Bombay)" in the minor head "Charges in connection with electricity duty (Bombay)" *substitute* "(Bombay and Bengal)"

[Audit Code, Vol II, 1st Edn (2nd Rep), No 22, dated the 1st October 1935]

- 7 Transportation, Conservancy, and Weather Establishments and Miscellaneous
- 8 Military Engineer Services (including stores)
- 9 Auxiliary and Territorial Forces
- 10 Royal Air Force (including stores)
- 11 Royal Indian Navy (including stores)
- 49 —Defence Services—Non-Effective—
  - 1 Army
  - 2 Royal Air Force
  - 3 Royal Indian Navy
- 50 —Transfers to or from Defence Reserve Fund

(219) No amount is to be debited to this head, or credited under the corresponding receipt head "other items" (*vide* note 92), without the special order, in each case, of a Gazetted Officer who will consider, before he admits it, whether the case is not provided for within the regular classification. As regards the allocation of the discretionary grants, see footnote (127)

(219 AA) See footnote (219 C)

## MAJOR HEADS

## MINOR HEADS

**L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments.**

51.—CONTRIBUTIONS TO THE CENTRAL  
GOVERNMENT BY PROVINCIAL GOV-  
ERNMENTS

51-A.—MISCELLANEOUS ADJUSTMENTS  
BETWEEN THE CENTRAL AND PRO-  
VINCIAL GOVERNMENTS

**M. Extraordinary Items.**

52.—EXTRAORDINARY CHARGES  
[219-A(1)]

**CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.****AA. Principal Revenue Heads. Forest and other Capital outlay not charged to Revenue.**

52-A CAPITAL OUTLAY ON FORESTS

- 1 Forest Surveys (219—D)
- 2 Organisation, Improvement and Extension of Forest
- 3 Communications and Buildings
- 4 Railways and Tramways
- 5 Livestock, Stores and Tools and Plant.
- 6 Establishment
- 7 Suspense
- 8 Investments in Government Commercial Undertakings
- 9 Loss or Gain by Exchange
- 10 Deduct—English cost of Stores and Establishment
- 11 Deduct—Receipts and Recoveries on Capital Account (219-E)

52-B.—CAPITAL EXPENDITURE ON THE  
SECURITY PRINTING PRESS

Land  
Buildings  
Plant and Machinery  
Minor Equipment  
Miscellaneous  
Deduct—Depreciation  
Establishment  
Loss or gain by exchange  
Deduct—English cost of stores and establishment

**BB. Railway Capital Account not charged to Revenue**

53.—*Deleted*

53-A. Construction of Railways—Commercial

(32)

53-B.—Construction of Railways—Strategic

(32)

53-C.—Capital contributed by Railway Companies towards outlay on  
State Railways  
State Railways  
Discharge of Debentures

54.—REDEMPTION OF LIABILITIES  
INVOLVED IN THE PURCHASE OF  
RAILWAYS

[219 A(1)] For the record of extraordinary payments of a non-recurring character, which it may be desirable to distinguish from the ordinary expenditure of the province, suitable descriptive minor heads may be opened under this major head with the approval of the Auditor General



## MAJOR HEADS.

## MINOR HEADS

CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works  
not charged to Revenue. (34)55 — CONSTRUCTION OF IRRIGATION,  
NAVIGATION, EMBANKMENT AND  
DRAINAGE WORKS

## A Irrigation works—

## (1) Productive

Works

Establishment

Tools and Plant.

Suspense

Loss or Gain by Exchange

*Deduct—*

Receipts and Recoveries on capital account.

English cost of stores

Same as for A (1) above

## (2) Unproductive ..

B Navigation, Embankment and  
Drainage Works—

## (1) Productive

Same as for A (1) above

## (2) Unproductive

Ditto

*Deduct—*Amount financed from Fa-  
mine Relief Fund*Deduct—*Amount financed from  
ordinary revenues*Add—*Repayments of capital expen-  
diture charged to ordinary reve-  
nues

Net amount not charged to Revenue

## DD — Posts and Telegraphs Capital Account not charged to Revenue.

56 — CAPITAL OUTLAY ON POSTS | (32)  
AND TELEGRAPHS

## FF.—Civil Administration Capital Outlay not charged to Revenue

56-A — CAPITAL OUTLAY ON IMPROVE- | (219 A)  
MENT OF PUBLIC HEALTHS56-B — CAPITAL OUTLAY ON SCHEMES | (219-A)  
OF AGRICULTURAL IMPROVEMENT  
AND RESEARCH56-C — CAPITAL OUTLAY ON INDUST- | (219-A)  
RIAL DEVELOPMENT56-D — *Deleted*56-E I — CAPITAL OUTLAY ON VIZAGA-  
PATAM PORT

Preliminary Expenses

Land

Dredging

Reclamation

Works

General charges

Suspense

Interest during Construction

*Deduct—*Receipts and Recoveries on Capital  
Account

(219 A) For expenditure under these heads each individual scheme or Project should be treated as a separate minor head

## MAJOR HEADS.

## MINOR HEADS

FF.—Civil Administration Capital Outlay not charged to Revenue *contd*56-E II —CAPITAL OUTLAY ON LIGHT-  
HOUSES AND LIGHTSHIPS.

Lighthouses Lightships Suspense (1) Stock— Purchases in India Supplies by other departments of Govern-	<i>Tools, Plant and Equipment</i>
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No. 98.

Page 93, Appendix 7

Major head "56-E II Capital Outlay on Lighthouses and Lightships"

Insert a new minor head "Tools, Plant and Equipment" after the existing minor head "Lightships".

(Audit Code, Vol II, 1st Edn (2nd Rept), No 98, dated the 1st May 1936)

Fund—Lighthouses and Lightships Deduct—Amount financed from ordinary reve- nues
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## GG—Currency and Mint

56-F—CURRENCY CAPITAL OUTLAY  
NOT CHARGED TO REVENUE.

Land Buildings Plant and Machinery Minor Equipment Miscellaneous Deduct—Depreciation Establishment Loss or gain by exchange Deduct—English cost of stores and establish- ment
--

## HH—Civil Works and Miscellaneous Public Improvements not charged to Revenue.

57 —INITIAL EXPENDITURE ON NEW  
CAPITAL AT DELHI58 —CAPITAL OUTLAY ON HYDRO-ELEC-  
TRIC SCHEMES

A.—Name of project

(i) Works (ii) Establishment (iii) Tools and Plant (iv) Suspense (v) Deduct—Receipts on Capital account (vi) Deduct—English cost of stores and establish- ment (vii) Loss or Gain by exchange Minor heads—same as under A above
---

B.—Name of project

Major Heads	Minor Heads
HH—Civil Works and Miscellaneous Public Improvements not charged to Revenue <i>contd</i>	
59—BOMBAY DEVELOPMENT SCHEME	Works and Acquisition (one minor head for each development scheme) Establishment Tools and Plant Grants-in-aid and advances to local bodies Suspense
60—CIVIL WORKS, NOT CHARGED TO REVENUE	Loss or Gain by Exchange (219-B)
JJ—Miscellaneous Capital expenditure not charged to Revenue	
60-A—OTHER PROVINCIAL WORKS NOT CHARGED TO REVENUE	Original Works—A separate minor head for expenditure of each Department Establishment Tools and Plant Suspense and Miscellaneous Commuted value of pensions
60-B—PAYMENTS OF COMMUTED VALUE OF PENSIONS (219 C)	<i>Deduct—</i> (1) Amount financed from ordinary revenues (2) Amount recovered from other Governments (3) Capital portion of equated payments out of revenue Net amount not charged to revenue

(219 B) The same Minor heads as those prescribed under the head "41—Civil Works", with the exception of Repairs and 'grants in aid', should be opened under this head (See also Note 2 on page 38 of this appendix)

(219 C) All payments on account of Commutation of pensions, whether in England or in India, including payments made to other Governments, are brought to account in the first instance under the Head "60 B—Payments of commuted value of pensions—Commuted value of pensions" in the books of the Central or the Provincial Government, as the case may be, and at the end of the year such portion of the expenditure recorded under that head as the Local Government or the Government of India, as the case may be, may decide to charge against current revenues is transferred to the Capital major head "45 A—Commutation of pensions financed from ordinary revenues" under Section "JJ—Miscellaneous—Capital expenditure charged to Revenue". The net amount debited to the capital major head "60 B—Payments of commuted value of pensions", after deducting therefrom the recoveries, if any, from other Governments, if repaid from revenue by a system of equated payments spread over 15 years, which include interest on the capital invested. The equated payments in respect of each year's commutation commence from the following year, and the rate of interest that is adopted is, in the case of the Central Government, the Government of India's borrowing rate, which is the rate charged on advances made to the Provincial Loans Fund, and in the case of a Local Government, the rate charged on advances made to the Provincial Loans Fund.

#### No. 4

Page 94, Appendix 7, Footnote (219-C)

Substitute the following for the first two sentences of the last subparagraph of this footnote

"All capital charges on account of commutation of pensions chargeable to the Central Government excepting those pertaining to the Railway, Posts and Telegraphs and Military Departments are brought to account finally on the books of the Accountant General, Central Revenues. The adjustments on account of commutations of Railway, Posts and Telegraphs and Military pensions are made under the head "60-B—Payments of commuted value of pensions" on the Railway, Posts and Telegraphs and Military books respectively, and equated payments in respect of these commutations are debited to Departmental major head concerned

[Audit Code, Vol II, 1st Edn (2nd Rep.), No. 4, dated the 1st October 1935]

read to

## APPENDICES

[No. 7]

## MAJOR HEADS

## MINOR HEADS.

JJ. Miscellaneous Capital Expenditure not charged to Revenue *contd*60.-C.—CAPITAL OUTLAY ON BOMBAY  
LANDS SCHEME61.—PAYMENTS TO RETRENCHED PER-  
SONNEL

Civil (non-Commercial).  
 Posts and Telegraphs  
 Irrigation  
 Northern India Salt Revenue Department.  
 Other Commercial Departments and under-  
 takings  
*Deduct* —Repayments out of revenue (219-F ).

(219 D) —Charges in connection with large and self contained scheme of Forest Surveys, which it would not be suitable to include under the minor head "Organisation, Improvement and extension of Forests" should be taken under this head

(219 E) —This head will be credited with recoveries of expenditure previously debited to the capital major head in accordance with the Rule 6 of the Rules in Appendix 10-A when the recoveries cannot conveniently be taken to any other minor head

(219 F) —Payments on account of gratuities to retrenched personnel of the Government of India which are taken to the capital major head "61—Payments to retrenched personnel" are to be written back to revenue in five years beginning from the year succeeding the year of payment, but no interest is to be taken into account for the purpose of this adjustment. The annual debits on account of writes back of gratuity payments so far as they relate to non commercial civil Departments are taken to the minor head "gratuities" under the major head "45 Superannuation allowances and pensions" by credit to this head, while such debits relating to payments made to the Posts and Telegraphs and other commercial departments are taken to a separate sub head under "Working expenses" of the commercial department concerned

A similar procedure may be applied *mutatis mutandis* to similar transactions of a Provincial Government if it desires to do so

## DEBT HEADS.

The accounts marked (M) are in the Military Books only, those marked (R) in the Railway Accounts and those marked (P and T.) in the Posts and Telegraphs Accounts.

## CENTRAL LEDGER HEADS

## LOCAL LEDGER HEADS

## N—Public Debt

## Central Section

## I—PERMANENT DEBT (220)

## A Loans bearing interest—

A separate head for each denomination of loan.

## B. Loans not bearing interest

Expired Loans (221)

No. 132

Page 96, Appendix 7

## N Public Debt Provincial Section

Add the letter "A" before the heading "Provincial Loans bearing interest (223)" and insert a new heading "B Provincial Loans not bearing interest" with the following local ledger head under it

## "Expired Loans

A separate head for each loan floated by the several local Governments "

[Audit Code, Vol II, 1st Edn (2nd Rep), No 132, dated the 2nd November 1936]

## I—PERMANENT DEBT

A separate head for each loan floated by the several Local Governments

B. Provincial Loans not bearing interest—  
Expired Loans

(220) Permanent Debt includes all debt which at the time when it is raised has a currency or more than twelve months. The term "Floating Debt" is applied to borrowings of a purely temporary nature such as Treasury Bills and Ways and Means advances from the Imperial Bank or the Gold Standard Reserve with a currency of not more than twelve months

(221) Represent unclaimed balances of old loans which have been notified for discharge and have ceased to bear interest from the due date of discharge. The amounts unclaimed are usually retained in the accounts of Government as debt for twenty years from the date of discharge of the loan, after this period the unclaimed balances are written off the debt account by credit to Revenue, payments of amounts subsequently claimed to be also charged to Revenue

(222) Temporary detailed heads should be opened as occasion requires

(223) Loans raised by local Governments in the open market under powers conferred upon them by the Local Government (Borrowing) Rules

## GENERAL LEDGER HEADS

## LOCAL LEDGER HEADS.

## O. Unfunded Debt.

SPECIAL LOANS .. ..	Special Loans—
	8 per cent perpetual Loans (Madras)*
	6 per cent perpetual Loans (Madras)*
	Endowments by the late King of Oudh (224)
	First Loan
	Third and Fifth Loans.
	Sixth Loan
	Charity Fund
	Appropriation for the maintenance of Madho Rao (225)*
	Endowments for Charitable and Educational institutions
TREASURY NOTES .. .	Treasury Notes on account of the Bhonsla and other Nagpur temples *
	Non-Transferable Notes at 4 per cent (Madras)*
DEPOSITS OF SERVICE FUNDS	India—
	Superior Services (India) Family Pension Fund
	Miscellaneous Service Funds (226)
	Indian Military Widows' and Orphans' Fund (M) (227)

\* These are heads upon the books of the Accountant General, Central Revenues

(224) The outstanding loans from the King of Oudh are in four portions —

*First loan*, Sicca Rs 1,00,00,000 in 1814, in consideration of which the British Government guaranteed the payment of certain stipends called "Wasika Pensions" The capital value of the lapsed stipends was till 1850 paid to the Native Government, reducing the principal to Rs 36,07,235 in that year

*Third loan*, Sicca Rs 1,00,00,000 in 1825, and *Fifth loan* Sicca Rs 62,40,000 in 1829, both at 5 per cent Government Rs 38,40,000 of the last was repaid in 1853 The interest is payable in the form of hereditary pensions Those under the fifth loan may be commuted for a principal payment

*Sixth loan*, Government Rs 17,00,000, a perpetual loan at 4 per cent interest payable in the form of pensions and stipends

*Charity Fund* Rs 3,00,000 deposited in 1833, in consideration of which Rs 1,000 a month (being 4 per cent) is drawn for distribution to the poor of Lucknow

(225) The capital of this loan was appropriated out of the confiscated property of Madho Rao's father who was a rebel of 1857 Part of it having been spent on the purchase of a landed estate, the interest on the balance is drawn by the Imperial Bank of India as Madho Rao's Agent

(226) In the local Accounts, inner columns will be used to distinguish the separate funds concerned.

(227) With effect from 1923-24 the balances of the Fund have been split up into two parts viz (1) the ordinary balance held against the pension liability which is essentially sterling in character is to be treated as the sterling branch and (2) the balance of passage money insurance fund, which is a rupee liability, is to be treated as the rupee branch The balances of the sterling branch are held entirely in England while those of the rupee branch are held in India, and the interest on the latter balances only is calculated in India and charged to "20—Interest on other Obligations".

## CENTRAL LEDGER HEADS

## LOCAL LEDGER HEADS.

O.—Unfunded Debt *contd*DEPOSITS OF SERVICE FUNDS—*contd*

## Bengal—

Bengal Uncovenanted Service Family Pension Fund

Bengal and Madras Service Family Pension Fund

## Madras—

Madras Military Assistant Surgeons' Fund.

## Bombay—

Bombay Family Pension Fund of Government Servants

## \*SAVINGS BANK DEPOSITS—BANK ACCOUNTS.

Post Office Savings Bank Deposits (P. and T)

Post Office Cash Certificates (P and T.) (228-A)

State Railway Provident Institution. (R)

Companies' Railways Provident Fund (R)

Cemetery Endowment Fund

General Provident Fund

Indian Civil Service Provident Fund

The Indian Army and Royal Indian Navy Officers' Provident Fund

Indian Civil Service (Non-European Members) Provident Fund

Contributory Provident Fund (India)

Contributory Provident Fund (Punjab)

Contributory Provident Fund (Burma)

Other Miscellaneous Provident Funds (228)

## SPECIAL ACCOUNTS

Local Fund Pension Fund (Bombay)

General Family Pension Fund

Hindu Family Annuity Fund

Bombay Family Pension Fund of Government Servants, Life Assurance Branch

Bengal Christian Family Pension Fund

Post Office Guarantee Fund (P and T)

Postal Insurance and Life Annuity Fund (P and T)

Staff Benefit Fund (R)

## INTEREST SUSPENSE

Interest Suspense Account (229)

## No. 128.

*Page 98, Appendix 7, Footnote (228-A)**Substitute the following for this footnote*

(228-A) Unclaimed balances of cash certificates are transferred direct to Revenue at the end of three account years after the date of their maturity, that is, in the March Final accounts of the 9th Account Year from the date of issue and of those issued prior to the 3rd April 1929 whose period of maturity has been extended to ten years, at the end of three account years after the date of their extended maturity, that is, in the March Final accounts of the 14th Account Year from the date of their original issue

## CENTRAL LEDGER HEADS

## LOCAL LEDGER HEADS

## P. Deposits and Advances.

*Part I.—Deposits and Advances bearing interest*

## (A) Famine Relief Fund

## FAMINE RELIEF FUND

## Transfers—

from the Revenue Account  
to

Interest receipts (230)

Recoveries of famine expenditure (231)

Advances to Provincial Loan Account for loans  
to Cultivators, etc (231-D)

Repayment of advances from Provincial Loans  
Fund (231-E)

Writes-off of irrecoverable loans to Cultivators,  
etc

Advances for financing commutation of pensions

## (B) Depreciation Reserve Funds

## DEPRECIATION RESERVE FUND—RAILWAYS.

## Depreciation Reserve Fund

## Loans to Branch Line Companies

## DEPRECIATION RESERVE FUND—POSTS AND TELEGRAPHS.

## DEPRECIATION RESERVE FUND—NORTHERN INDIA SALT REVENUE DEPARTMENT

## DEPRECIATION RESERVE FUND—LIGHT-HOUSES AND LIGHTSHIPS

(230) Includes receipts from the Central Government on account of interest on balances of the fund under rule 6 of Schedule IV of the Devolution Rules, and also interest payable by Provincial Governments on account of advances from the fund to the Provincial Loan Account, *vide* rule 9 of the same Schedule. Includes also interest payable by Provincial Governments on advances taken from the fund for the purpose of financing commutation of pensions

(231) See note (196). Any incidental recoveries of expenditure on objects other than Famine Relief as contemplated under rule 8 of Schedule IV of the Devolution Rules, should be credited to the appropriate major head of receipts corresponding to the head to which the expenditure was debited or to 'XXΔV—Miscellaneous' in the absence of such a head

(231-A) With the establishment of the Provincial Loans Fund, all loan transactions between Central and Provincial Governments will pass through the accounts of the Fund. The transactions of the Fund will consist of —

- (a) Advances from the Government of India
- (b) Advances to Provincial Governments
- (c) Repayments of (b)
- (d) Repayment of (a) when specially permitted by the Government of India
- (e) Investment of the Fund
- (f) Interest payable to Government of India
- (g) Interest recoverable from—
  - (i) Provincial Governments
  - (ii) Temporary Investments
  - (iii) Government of India on the balance of the Fund deposited with Government

(231-B) Detailed heads may be opened where necessary to show separately the transactions with the different Provincial Governments



## CENTRAL LEDGER HEADS.

## LOCAL LEDGER HEADS

P. Deposits and Advances—*contd**Part I.—Deposits and Advances bearing interest—concl'd.*DEPOSITS OF DEPRECIATION RESERVE  
OF GOVERNMENT COMMERCIAL  
CONCERNS (231-C)

## (C) Provincial Loans Fund.

## PROVINCIAL LOANS FUND (231-A) ..

## I Capital Account (231-B)

- (a) Advances from the Government of India
- (b) Advances to Provincial Governments
- (c) Investment Account.
- (d) Net income transferred from , Income Account

## II Income Account (231-B)

- (a) Interest Receipts—
  - (i) from Provincial Governments
  - (ii) from investments,
  - (iii) from Government of India (when allowed by the Government of India)
- (b) Interest payments to the Government of India
- (c) Net income transferred to the Capital Account

## (D) Reserve Funds.

## RAILWAY RESERVE FUND ..

## Reserve Fund

## Reserve Fund Investment Account.

## ADDITIONS AND REPLACEMENTS RESERVE FUND—LIGHTHOUSES AND LIGHTSHIPS

## GENERAL RESERVE FUND—LIGHTHOUSES AND LIGHTSHIPS

## (E) Other Deposits

## OTHER DEPOSITS

## . | State Railway Deposits

(231 C) The Depreciation Reserve deposited with the Government in respect of commercial undertakings of Central and Provincial Governments are treated as deposits of the Governments concerned and recorded in the accounts under this head, being placed in Part I or in Part II according as the funds are or are not regarded as bearing interest

(231 D) This head is credited with the amounts advanced from the Famine Relief Fund to the Provincial Loan Account under Rule 8 of Schedule IV to the Devolution Rules and debited with the equated instalments in repayment of the loans. The *per contra* debits and credits are taken to the head "Famine Relief Fund"

(231 E) This head is credited with amounts transferred from the Famine Relief Fund to General balances for repayment of advances from the Provincial Loans Fund *vide* Rule 8 of the Schedule IV to the Devolution Rules. The actual payments to the Central Government in repayment of the advances are accounted for under "S—Advances from Provincial Loans Fund", this head being closed to Government Account in the ledger.

## APPENDICES.

## GENERAL LEDGER HEADS

## LOCAL LEDGER HEADS

P—Deposits and Advances *contd.*

## Part II—Deposits and Advances not bearing interest

## (A) Depreciation Reserve Funds

DEPRECIATION RESERVE FUND—  
 GOVERNMENT PRESSES  
 DEPRECIATION RESERVE FUND—  
 ARMY ORDNANCE AND CLOTHING  
 FACTORIES  
 DEPRECIATION RESERVE FUND  
 DAIRY FARMS—ARMY  
 DEPRECIATION RESERVE FUND—  
 GRASS FARMS—ARMY  
 DEPRECIATION RESERVE FUND—  
 MEDICAL STORE DEPOTS AND  
 WORKSHOPS—ARMY  
 DEPOSITS OF DEPRECIATION RESERVES  
 OF GOVERNMENT COMMERCIAL  
 CONCERNS (231-C)

## (B) Other non-interest-bearing deposits and advances.

## DEPOSITS OF LOCAL FUNDS

District Funds (232)  
 Municipal Funds  
 Cantonment Funds  
 Other Funds—  
 Town and Bazar Funds  
 Port and Marine Funds  
 Education Funds  
 Medical and Charitable Funds  
 Public Works Funds  
 Other Miscellaneous Funds  
 Village Panchayat Fund

## DEPOSITS OF BRANCH LINE COMPANIES

APPROPRIATION FOR REDUCTION OR  
AVOIDANCE OF DEBT

Sinking Funds (233)  
 Other appropriations (233-A)

SINKING FUND INVESTMENT ACCOUNT  
(234-A)

Sinking Fund Investment Account. (234-A)

SINKING FUND FOR LOANS GRANTED  
TO LOCAL BODIES (234)

A separate head for each fund brought to  
 account

POST OFFICE CASH CERTIFICATES  
BONUS FUND (234-B)

(232) To include Union Funds in Bengal and Bihar and Orissa

(233) This head is credited with the amount set apart each year for the sinking fund created for loans by charge to "21—Appropriation for Reduction or Avoidance of Debt" and with the profits realised on investment of the balances in the Fund and is debited with charges connected with the redemption of debt either by purchase and cancellation of securities or by direct discharge. On actual cancellation of stock, the nominal value of the cancelled securities is debited to the head "Permanent Debt" by *per contra* credit to the head "Deposits and Advances—Miscellaneous—Government Account"

(233 A) This head will be closed to 'Government account' in the ledger

(234) Represents funds constituted for the discharge of loans taken from Government by public bodies

(234 A) In cases where the amounts at credit of the Sinking Funds are invested, the amount expended on the purchase of securities should be debited to this head, which will be credited to the same extent when the securities are sold, any profit or loss arising out of the investment being transferred to the Head "Appropriation for Reduction or Avoidance of Debt, Sinking Funds". Interest realised on Securities purchased on the investment account should be credited and any payment of advance interest on Securities purchased on that account should be debited to the head "Sinking Fund"

## CENTRAL LEDGER HEADS

## LOCAL LEDGER HEADS

P - Deposits and Advances—*contd**Part II—Deposits and advances not bearing interest—contd*

TRANSFERS FROM FAMINE RELIEF FUND	Advances from Famine Relief Fund for financing the Provincial Loan Account (231-D)
	Transfers from Famine Relief Fund for repayment of advances from the Provincial Loans Fund (231-E)
	Advances from Famine Relief Fund for financing commutation of pensions
GOLD STANDARD RESERVE	Net profits on silver coinage (236)
	Investments
	Interest on Investments
	Miscellaneous
PAPER CURRENCY RESERVE	
ROAD DEVELOPMENT FUND (237-A)	Appropriations to the Fund
	Payments out of the Fund.
SUBVENTIONS FROM CENTRAL ROAD DEVELOPMENT ACCOUNT (237-A)	Subventions from Road Development Account
	Expenditure out of the Subventions

(234 B) At the end of the year the unutilised balance of the amount provided under the head '20—Interest on other obligations—Bonus on Post Office Cash Certificates' is transferred to this head. When it is necessary to draw on the fund, the amount transferred from the fund is shown under '20—Interest on other obligations—Deduct amount transferred from the Post Office Cash Certificates Bonus Fund', the entire amount of bonus paid during the year being debited to '20—Interest on other obligations—Bonus on Post Office Cash Certificates'.

(235) Deleted

(236) This represents the credit under Deposits by debit under "Coinage account" (vide note 263)

(237) Deleted

(237-A) As a result of the recommendations of the Indian Road Development Committee, both the excise and import duties on motor spirit were raised with effect from the 28th February 1929, the additional revenue being earmarked for credit to the "Road Development Fund" from which grants are made to Provincial Governments and other bodies for expenditure on special schemes of road development approved by the Government of India. The entire proceeds of the additional duties are first credited to the head "1—Customs", but at the end of each year an equivalent amount after retaining a certain portion as the share of the Civil Aviation Department, in respect of petrol consumed for Aviation purposes, is transferred as a block grant to the Road Development Fund by debit to the head "11—Civil Works—Appropriation to Road Development Fund". Grants made out of this Fund to Provincial Governments and others are charged to the Fund. The charges of the Road Engineer with the Government of India and his staff which are met out of the 10 per cent reserve retained by the Government of India in the Road Development Account, are brought to account in the first instance under "41—Civil Works—Central", the debit under that head being set off by an equivalent amount transferred from the deposit head "Road Development Fund" so that the net charge under "11—Civil Works" will be nil. The credit under "11—Civil Works" is shown under a distinct sub head "Deduct—Amount met from the Road Development Fund".

The subventions made from the Central Road Development Fund to Provincial Governments and Centrally administered areas for expenditure on road development are credited to the head "Subventions from Central Road Development Account" in the accounts of the Province or of the Central area concerned. This head is debited with the expenditure on approved schemes of road development. The actual expenditure incurred from time to time is charged in the Provincial accounts to the head "11—Civil Works" or other appropriate head of account under a separate sub division of the minor head "Communications", "Grant in aid" or other head of account concerned. At the same time, an equivalent amount is transferred month by month to the deposit head "Subventions from Central Road Development account" by credit to "XXX—Civil Works—Transfers from Road Development Account". A similar procedure is also followed in the accounts of Centrally administered areas, with the difference that the transfer to the deposit head "Subventions from Central Road Development Account" is made by credit to "41—Civil Works—Deduct—Amount met from Subventions from Road Development Fund" or other appropriate head of account instead of by credit to "XXX—Civil Works".

## CENTRAL LEDGER HEADS

## LOCAL LEDGER HEADS

P Deposits and Advances *contd**Part II—Deposits and Advances not bearing interest contd**Departmental and Judicial Deposits*

## CIVIL DEPOSITS

## No. 119.

*Page 103, Appendix 7*

## P-DEPOSITS AND ADVANCES

## PART II DEPOSITS AND ADVANCES NOT BEARING INTEREST

*Insert the following local ledger head under the central ledger head "Civil Deposits".*

"Deposits of the Coffee Cess Fund (246-D)".

[Audit Code, Vol II, 1st Edn (2nd Rep), No 119, dated the 1st July 1936]

*Page 103, Appendix 7*

No. 154.

At the end of footnote No (242) as substituted by correction slip No 27,

[ the

*Page 103, Appendix 7*

No. 154.

- 154

*Section P Deposits and Advances**Part II. Deposits and Advances not bearing interest*

*Insert the following new local ledger heads under the Central Ledger head "Civil Deposits"*

(1) Deposit Account of grant from the Central Government for the Development of the Handloom Industry (246-F)

(2) Deposit Account of grant from the Central Government for the Development of the Sericultural Industry (246-F)

[Audit Code, Vol II, 1st Edn (2nd Rep), No 154, dated the 1st February 1937]

should pass it on to the Accountant General concerned

## No. 155.

*Page 103, Appendix 7*

*Insert the following as footnote 246-F*

(246-F) The grants made by the Central Government to the Provincial Governments for the development of the Handloom and Sericultural Industries are accounted for under the minor head "Grants-in-aid" under "35—Industries" in the books of the Accountant General, Central Revenues, necessary credits being passed on to the Provinces concerned through the exchange accounts. In the provincial accounts, the grants are taken to the deposit heads "Deposit account of grant from the Central Government for the Development of the Handloom Industry" and "Deposit account of grant from the Central Government for the Development of the Sericultural Industry" respectively, under "Section P—Deposits and Advances—Part II—Deposits and Advances not bearing interest—Civil Deposits", necessary transfers to the revenue head concerned being made at the end of the year to the extent of the actual expenditure incurred during the year on schemes approved by the Government of India.

The grants made to the Indian States for the Development of the Sericultural industry are also accounted for under "35—Industries—Grants-in aid" in the books of the Accountant General, Central Revenues

[Audit Code, Vol II, 1st Edn (2nd Rep), No 155, dated the 1st February 1937]

## GENERAL LEDGER HEADS

## LOCAL LEDGER HEADS

P. Deposits and Advances *contd*Part II—Deposits and Advances not bearing interest—*contd*Departmental and Judicial Deposits—*contd*CIVIL DEPOSITS *contd*

Deposit account of the receipts under the Bombay Public Conveyance Act (Provincial)  
 Deposits on account of Police Funds  
 Deposits of the Assam Labour Board Cess  
 Unclaimed General Provident Fund Deposits. (247)  
 Deposits of work done for public bodies or individuals (248)  
 Deposits on account of the revenue collected on behalf of H H the Khan of Kalat

No. 96.

Page 104, Appendix 7

## P—DEPOSITS AND ADVANCES.

## II—DEPOSITS AND ADVANCES NOT BEARING INTEREST CIVIL DEPOSITS.

After the local ledger head "Deposits for weights and measures under the Bombay Weights and Measures Act, 1932" inserted by correction slip No 39, dated the 1st November 1935, *insert* the following as a new local ledger head

"Deposits on account of cost price of Liquors, Ganja and Bhang (Bengal)"

[Audit Code, Vol II, 1st Edition (2nd Rep.), No. 96, dated the 4th April 1936.]

After the local ledger head "Deposits of fees received by Government servants for work done for private bodies" *insert* the following as a new local ledger head.

"Deposits for weights and measures under the Bombay Weights and Measures Act, 1932"

[Audit Code, Vol II, 1st Edn (2nd Rep.), No 39 dated the 1st November 1935.]

(250) This head is intended to record the transactions connected with the additional police entertained under the Indian Police Act, (V) of 1861 Section 16 (2) of the Act requires that all moneys paid or recovered under sections 13, 14 and 15 should be credited to this Fund and applied to the maintenance of the Police Force under such orders as the local Government may pass. A portion of these recoveries representing cannot be allocated directly to the Fund should be transferred

No. 134.

page 104, Appendix 7, Footnote (250)

Substitute the words "XIX Police—Collection of payments for services rendered" for the words "XIX Police Miscellaneous" in lines 6 and 7 of this footnote.

[Audit Code, Vol II, 1st Edn (2nd Rep.), No 134, dated the 2nd November 1936]

## GENERAL LEDGER HEADS

## LOCAL LEDGER HEADS

P. Deposits and Advances *contd**Part II—Deposits and Advances not bearing interest—contd.*

## OTHER DEPOSITS

Military Deposits (M) (250-D)  
 State Railway Deposits  
 Posts and Telegraphs Deposits (P & T)  
 Foreign Money Orders (P & T)  
 Posts and Telegraphs Trust Interest Accounts (P & T)  
 Telegraph Fine Fund (P & T)  
 Trust Interest Account (M) and (R)  
 Unclaimed Deposits in Indian Army and Royal Indian Navy Officer's Provident Fund

*Advances*

## ADVANCES REPAYABLE

Civil Advances (251)  
 Advances for rest camps (252)  
 Special Advances  
 Forest Advances  
 Revenue Advances (253)  
 Opium Advances (254)  
 Advances Recoverable, Posts and Telegraphs (P & T)  
 Advances Recoverable, Military (M)  
 Advances Recoverable, State Railways (R)  
 Famine Relief, Public Works Department  
 Permanent Advances, Civil  
 Posts and Telegraphs Permanent Advances  
 His Majesty's Colonial Government, Ceylon. (256)  
 His Majesty's Colonial Government, Mauritius. (256)  
 His Majesty's Colonial Government, Straits Settlements (256)  
 Accounts with Colonial Governments, Military.  
 Mysore Suspense Account (257)

## PERMANENT ADVANCES

ACCOUNTS WITH FOREIGN GOVERNMENTS  
AND INDIAN STATES

(250 D) Includes Navy Deposits also

(251) Divide by inner columns in the local books into as many detailed heads as convenient. The following are some of them "Objection book Advances", "Service Fund Advances". And others should provide for any considerable departmental Advance Accounts, such as Advances of the Public Works Department, Takavi Works Advances

(252) Advances made by Civil Officers in connection with the marching of troops

(253) To be divided under two group heads with details as follows —

*Group heads**Detailed heads**Advances for survey operations*

{ Advances for Boundary Pillars  
 { Revenue Survey advances  
 { Talukdars settlement advances  
 { Cost of Survey marks  
 { Cost of boundary marks recoverable from landholders  
 { Cost of boundary marks pending completion of survey operations

*Salt and Excise advances*

{ Abkari advances  
 { Salt manufacture advances.

(254) Advances for wells, etc, made in the Opium Department

(255) *Deleted*

(256) The balances in these accounts are adjusted by means of Bills of Exchange

(257) Debits and Credits to Mysore are passed by Account Current into Madras Books. They are adjusted by a cash payment into or out of His Majesty's Treasury, Bangalore

## GENERAL LEDGER HEADS

## LOCAL LEDGER HEADS

## P.—Deposits and Advances—contd

## Part II—Deposits and Advances not bearing interest—contd

## Advances—contd

## ACCOUNTS WITH FOREIGN GOVERNMENTS AND INDIAN STATES—contd

Account Current with Indian States (258)  
 NOTE—Each Accountant General should open an account with each State with which he has dealings  
 Accounts with other Foreign States (258-A)  
 Account Current with Netherlands Government  
 His Majesty's Colonial Government, Hongkong.  
 His Majesty's Protectorate Government—  
     Federated Malay States  
     Kedah States  
     Uganda  
     Nyasaland  
     Somaliland  
 His Majesty's Colonial and Protectorate Government, Kenya  
 His Majesty's Colonial Government, Southern Rhodesia  
 The Government of Tanganyika Territory  
 Account with the Civil Administration of Iraq  
 Command Paymaster, Hongkong  
 " " " Tientsin  
 " " " Singapore  
 Accounts with Iraq (Postal and Telegraph) Administration—(P & T)

*Accounts with the Reserve Bank*

(258) In case of payments due to an Indian State, instead of direct cash payments being made by disbursing officers of Government, the Account Officer whose duty it is to audit and pass such payments should, unless other special arrangements have been made, request the Civil Accountant General of the Government with which the State is in political relation to make the payment (or give the credit) and debit it to him.

EXCEPTION.—The above clause does not apply to the payments due to the Mysore Durbar from the Assistant Commanding Royal Engineer, Military Engineer Services, Bangalore, on account of water supply, electric current, and repairs to certain buildings which subject to certain precautions prescribed in Government of India, Army Department, letter No 6391 I (M W 5), dated 22nd July, 1913, should be made by cheques drawn on the Resident's treasury, Bangalore, in favour of the Comptroller of Mysore.

Subject to the same precautions, the Assistant Commanding Royal Engineer Secunderabad, is also authorised to pay the Electricity Department of His Exalted Highness the Nizam of Hyderabad for the supply of electric current and for the miscellaneous work done for the Military Engineer Services at Secunderabad in connection with the supply of water by issuing cheques on the Resident's Treasury Hyderabad in favour of the Accountant General, Hyderabad.

Pensions to men of the Kashmir Imperial Service Troops may be paid from any treasury in India, the payments being debited to the Accountant General, Punjab, for recovery from the Kashmir State.

The salaries and allowances of probationers of the Hyderabad Civil Service, while on deputation to British India for training may be paid from any Government treasury in India, the payments being debited to the Accountant General, Central Revenues, for recovery from the Hyderabad State.

The payments on account of stores supplied to the Nizam's State Railway by the Indian Stores Department are adjusted by the Audit Officer, Indian Stores Department, direct with the Auditor and Accountant, Nizam's State Railway.

(258-A) This head is intended for the record of transactions with Nepal, Sikkim, Tibet and other States of this class.

(258-B)

## APPENDICSE

[No. 7

CENTRAL LEDGER HEADS

|

LOCAL LEDGER HEADS

P --Deposits and Advances- *contd*



## CENTRAL LEDGER HEADS

## LOCAL LEDGER HEADS

## P.—Deposits and Advances—contd

## Part II—Deposits and Advances not bearing interest—contd

## No. 30

Page 106, Appendix 7

Insert the following as footnote (258-B) .

(258-B) The receipts and payments on account of the Reserve Bank appearing in the Government accounts should in the first instance be credited or debited to this local ledger head under the appropriate detailed

## No 29

Page 106, Appendix 7—

## P DEPOSITS AND ADVANCES

## PART II—Deposits and other advances not bearing interest

After the Central Ledger Head "Accounts with Foreign Government and India States" introduce the following—

## No. 97.

Page 106, Appendix 7, footnote (258-B) as inserted by correction slip No 30, dated the 1st October 1935.

In the list of detailed heads given in this footnote add the following new item under "Payments" and renumber the existing items (12) and (13) as (13) and (14)

"(12) Dividend on Reserve Bank shares"

(Audit Code, Vol II, 1st Edn. (2nd Rept ) No 97, dated the 1st May 1936 )

(Explanation—Under the head "Pay and allowances accompanying remittances" should be charged the allowances of a potdar accompanying a remittance, whether he is permanent or temporary, and the pay of a temporary potdar engaged in connection with the remittance, whether he accompanies it or remains at the treasury to carry on the work of the potdar deputed with the remittance )

[ Audit Code, Vol II, 1st Edn (2nd Rep ), No. 90, dated the 1st February 1936 ]

The Central Office of the Reserve Bank at Calcutta showing the credits and debits recorded under the above heads in their respective books during the previous month, the debits and credits being supported by such vouchers and documents as may be desired by the Bank. If the net total of the statement be a credit, arrangement should be made for the disbursement of the amount to the Bank and if the net total in the monthly statement be a debit, the amount should be recovered from the Bank for credit to this head

The Central Ledger head "Accounts with the Reserve Bank" with the local ledger head should also be opened in the books of Railway Accounts Officers for adjustment of the cost of Railway freights in connection with the remittances of treasure. Each Railway Accounts Officer will prepare monthly bills for the amounts of credit notes and Railway Warrants issued by the Reserve Bank, or on its behalf, by Treasury Officers, etc, and submit them to the Central Office of the Reserve Bank at Calcutta which will make payment by cheques, drafts or remittance transfer receipts. The bills for the amount of commission due on these credit notes and Railway Warrants will be similarly dealt with

[Audit Code, Vol II, 1st Edn. (2nd Rep.) No 30, dated the 1st October 1935]

## CENTRAL LEDGER HEADS

## LOCAL LEDGER HEADS

P—Deposits and Advances—*contd**Part II—Deposits and Advances not bearing interest—contd**Advances—contd*

## COINAGE ACCOUNTS

Bullion Advances for Coinage	(259)
Currency silver in process of coinage	(260)
Small Coin Depot Balances	(259)
Bronze (and Copper) Coinage Account	(261)
Mint Certificates	

(259) These accounts receive the balances of bullion and of small coin (which have to be excluded from the general available cash balance) by credit for the opening and debit for the closing balance of each account. "Bullion Advances for Coinage" receives the balance of the bullion account, and "Small Coin Depot Balances", which should be divided by inner columns into "Small silver Coin Balance", "Nickel coin balance", and "Bronze and Copper coin balance", those of the small coin depot accounts. The bronze and nickel coin balance in the Mint is provided for in the second part of the bronze and nickel coinage account vide following notes

(260) This account receives the value of the currency silver transferred to the Mints for coinage purposes.

(261) Bronze (and Copper) Coinage Account is in four parts in the books of the Accountant General, Central Revenues, the first two being on the Bombay books also. The necessary adjustments are made on the books of the Accountant General, Central Revenues, in the case of the last two accounts by journal entries as soon as the March final figures are completed, thus—

## No. 1—BRONZE MINTAGE ACCOUNT

Debits	Credits
Balance, April 1st, being value of Copper, Tin, Zinc etc., in Stock	M Sale proceeds of Copper scissel, Tin, broken Copper, etc (b)
M Purchase of Copper, Tin, Zinc, etc (a)	M Value of Copper, Tin, Zinc, etc., transferred to Mint for contingent purposes (c)
Metal value of Bronze coins destroyed	M Nominal value of coins manufactured by transfer to Account No. 2 (d)
M Metal value of uncurrent copper coins destroyed	
Difference, being profit on Mintage, transferred to Account No. 3 (e)	Balance, being value of copper, Tin, Zinc etc., in Stock on March 31st

## No. 2—BRONZE COIN ACCOUNT

Balance, being coin in the Mint on April 1st	M Net issues of coin from the Mint (f)
M New coins manufactured by transfer from Account 1 (d)	Balance, being coin in the Mint on March 31st

## No. 3—MINT PROFIT ACCOUNT

Proportion of profit upon coin issued, transferred to Account No. 4 (g)	Balance, being profit not yet brought to account as revenue brought over from last year
Balance, being proportion of profit upon coin not issued carried forward to next year (g)	Gross profit on manufacture during the year transferred from Account No. 1 (e)

## No. 4—PROFIT ON BRONZE COINAGE ACCOUNT

M Loss in respect of uncurrent coins destroyed in the Mints (h)
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## CENTRAL LEDGER HEADS

## LOCAL LEDGER HEADS

P —Deposits and Advances *contd**Part II —Deposits and Advances not bearing interest—contd**Advances—contd*COINAGE ACCOUNTS *contd*

## Nickel Coinage Account (262)

No 4 —PROFIT ON BRONZE COINAGE ACCOUNT—*contd*

" T Net profit transferred to Profit on coins issued, transferred from Account No 3  
 Mint, Profit on circulation of  
 Bronze (and Copper) coin " (†)

NOTE.—The heads marked M are transactions in the Mint account under " Bronze (and Copper) Coinage Account "

The heads marked T are transactions in the Treasury accounts under " Bronze (and Copper) Coinage Account "

The other heads, except the balances, come in by transfer in making up the account at the end of the year

(a) Cost of copper, tin, zinc, etc, purchased for Bronze coinage is charged to this head

(b) Credit receipts to this head

(c) When copper, etc, is thus transferred, the Mint Master should debit " Loss on Coinage " by credit to this head

(d) This transfer should be made monthly by the Mint Master in his monthly account

(e) The closing balance of copper, etc, in stock being first ascertained, the difference required to produce this as the balance of Account No 1 should be transferred in closing the account at the end of the year to Account No 3 on the books of the Accountant General, Central Revenues, and to credit of A G, C R on the Bombay books

(f) The Mint Master should credit this by debit to " Mint Remittances " or to " Foreign Remittances ".

(g) The Government is entitled to bring to account each year, as profit realised, only that portion which belongs to the amount of coin issued for circulation that is passed out of Mint and depôts combined

The sum of the gross profits brought forward from last year, and the gross mintage profit of the year, must therefore be distributed as follows —

Let A be the amount of coin in the Mint and depôts on April 1st,

B be the new coin added to the joint stock during the year,

C be the net issues to the treasuries,

$D = A + B - C$  is the balance in Mint and depôts upon March 31st

Then, out of the whole sum of the gross profit,  $\frac{C}{A+B}$  is the portion to be taken as realised and transferred to Account No 4

$\frac{D}{A+B}$  is the portion to be carried forward as balance to next year

(h) This represents the difference between the nominal value and metal value of uncurrent coins destroyed at the Mints

(i) This, the final result, is carried to the service head, whether it be on the whole a gain or a loss

(262) Nickel coinage account is on the Bombay books only and the adjustment follows the rules laid down in the case of Bronze (and Copper) Coinage Account

## CENTRAL LEDGER HEADS

## LOCAL LEDGER HEADS

## P Deposits and Advances—contd

*Part II—Deposits and Advances not bearing interest contd**Advances—concl'd*COINAGE ACCOUNTS *concl'd**Suspense*

SUSPENSE ACCOUNTS

Profit on Rupee coinage account (263)

Suspense Account

Suspense Account (M)

Sale-proceeds of surplus military lands and buildings

Suspense Account (P and T)

Suspense Account (R) (263-A)

Railway Deposits Investment Account

Companies Railways Provident Fund Investment Account

Staff Benefit Fund Investment Account

Rupee Drafts issued in London (264)

Capitalized Outstandings (265)

Savings Bank Investment Account (266)

Post Office Savings Bank Investment Account

English Stores Suspense Account (267)

(263) The following are the detailed heads under this head —

*Credits—*

- (1) Gross profit on coinage of purchased silver
- (2) Gross profit on coinage of Indian State silver

*Debits—*

- (1) Cost of coinage, being 2 per cent on the value in standard tolas of silver taken up for coinage
- (2) Charges for landing and conveyance of purchased silver, including charges for movement of silver between Calcutta and Bombay
- (3) Charges for remittance of gold to England
- (4) Other charges incidental to the purchase of silver
- (5) Miscellaneous
- (6) Net profit transferred to the Gold Standard Reserve

(263 A) See rule 2 under Article 153 of the Account Code

(264) This is held in the books of the Accountant General, Central Revenues, under which is adjusted the net amount of the rupee drafts issued in England for the payment of pensions and leave salaries by *per contra* debit to the appropriate service heads or exchange account heads, as the case may be, the adjustment being made on receipt from England of the schedule of rupee drafts issued. The head is cleared on payment of the rupee drafts at the Imperial Bank.

(265) When outstandings due to Government are capitalized so as to bear interest, the amount is debited as a loan to the party concerned. The credit is taken to the head of 'Capitalized Outstandings,' under 'Suspense' so as to avoid bringing it under the service head of 'Receipts' until it is actually realized.

(266) This head receives the debits on account of purchases of Promissory Notes for Savings Bank depositors, pending adjustment by debit to the Local Account. The sale proceeds of these securities and the interest realized thereon are credited to the same head.

(267) To receive the debits and credits on account of English stores, which appear in the remittance account, and which are required to be entirely and exactly adjusted in the remittance account, though they cannot always be finally disposed of in the Indian accounts at once.

## CENTRAL LEDGER HEADS.

## LOCAL LEDGER HEADS

P. Deposits and Advances *contd**Part II—Deposits and Advances not bearing interest—contd**Suspense—contd*SUSPENSE ACCOUNTS—*contd*

Cash Balance Investment Account (267-A)  
 Discount Sinking Fund (267-B)  
 Recoveries of Service Payments (269)  
 Departmental Adjusting Account (269-A)  
 Sale-proceeds of Kidderpore Dockyard

GAIN OR LOSS ON REVALUATION, SALE,  
 TRANSFER, ETC., OF THE ASSETS OF  
 THE PAPER CURRENCY RESERVE

- (1) Gain on revaluation of Gold and Sterling Securities
- (2) Loss on the realisation of rupee securities in the Paper Currency Reserve
- (3) Loss on the sale of Silver

## CHEQUES AND BILLS ..

Pre-audit Cheques  
 Cheques issued Local Funds  
 Departmental Cheques (270)  
 Bills of Exchange Receivable (271)  
 Bills Payable (272)

(267-A) This head is intended for the record of transactions connected with temporary investments of cash balances, e.g. in short term loans or other securities of the Government of India. It is debited with the amounts expended on the purchase of the Securities and on the cancellation of the loans, the nominal value of the cancelled Securities is debited to "Permanent Debt" by *per contra* credit to this head to the extent of the purchase price originally debited to it, the difference being adjusted by addition to or deduction from the amount of interest derived from such investments, which itself is adjusted by reduction of expenditure under "19—Interest on Ordinary Debt". Similarly, any profit or loss arising out of the sale or transfer of Securities held in the investment account is adjusted by addition to or deduction from the amount of the said interest the sale proceeds or transfer value being credited to this head to the extent of the purchase price.

(267 B) When a Sinking Fund is established for the discount on a rupee loan, in order to spread the charge to revenue over the period of the currency of the loan the full nominal value of the loan is credited to the head "Permanent Debt", and the discount is charged to the head "Discount Sinking Fund". The debit against the latter head is cleared by annual payments out of revenue on a Sinking Fund basis, such payments being charged in the Revenue Account under head '19—Interest on Ordinary Debt—Discount on Loans'. A separate sub head may be opened under this Local Ledger Head for each rupee loan for which a Discount Sinking Fund is established.

(268) *Deleted*

(269) Recoveries made in course of audit are taken in the first instance to this head and thereafter finally brought to account.

(269 A) This head is intended for the provisional adjustment of departmental receipts and payments which are entered by the treasury in separate schedules. The amounts so adjusted are cleared by *mutual* credits and debits afforded through the Departmental Classified Abstracts in which the transactions are finally brought to account. The head is also used for the provisional adjustment of inter departmental transfers.

(270) This head provides for the case of any department that renders accounts to the Civil Department being allowed to draw money on cheques and account for the money by credit to cheques and debit to service or other heads.

(271) Bills received in remittance or in payment of an account (e.g., of a Foreign State) should be credited to the head concerned by debit to this head and then sent for collection and credit to this head.

(272) Claims against Government which are paid by remittance of Bills of Exchange will first be adjusted by credit to this head, pending the procuring of a bill, of which the cost should be debited to this head.

## APPENDICES

## CENTRAL LEDGER HEADS

## LOCAL LEDGER HEADS

P—Deposits and Advances *contd**Part II—Deposits and Advances not bearing interest*

No 127.

Page 111, Appendix 7

## P DEPOSITS AND ADVANCES

## Part II.—Deposits and Advances not bearing interest

## DEPARTMENTAL AND SIMILAR ACCOUNTS

For the Local Ledger Head "Military Cash Balances (M)" substitute  
 "Military Departmental Balances (M)".

[Audit Code, Vol II, 1st Edn (2nd Rep), No. 127, dated the 1st August 1936]

EXCHANGE ON REMITTANCE AC-  
 COUNTS (275)

Exchange on Secretary of State's Bills and transfers

Exchange on Sterling Bills and transfers on London

Exchange on other transactions (276)

Exchange on Commercial transactions (transferred to commercial heads)

Exchange on other Central transactions (transferred to revenue or capital head concerned)

Exchange on other Provincial transactions (transferred to revenue or capital heads concerned)

Net gain or loss transferred to Revenue

*Miscellaneous*

## MISCELLANEOUS

Security Purchase Account (277)

Mysore Railway Debenture Sinking Fund (278)

Government Account (279)

(Add any important temporary accounts taken under this head pending further orders)

(273) These accounts receive debit for the cash balance held by Departmental Officers outside the generally available cash balances Under State Railway cash balances are separate heads for Capital and Revenue

(274) Includes Public Works cash balances

(275) See Article 347 of the Account Code

(276) A detailed head should be opened for each class of transaction, e g, Persia Bills, as authorised by the Auditor General from time to time

(277) Receives the debits and credits on account of purchase or receipt and sale or payment of Government Securities on account of Government itself The balance should be yearly adjusted so as to show the actual value of the principal of the investment held

(278) For the record of interest on the investments of the sinking fund created for the redemption of the Mysore Railway Debenture Loan, less the cost of Government Securities purchased therefrom on behalf of the fund

(279) This is the general closing account, and its place in the ledger is at the very beginning But special writes off to 'Government' require an account in the Finance and Revenue Accounts to receive them and that account is taken in this place See note (233)

## CENTRAL LEDGER HEADS

## LOCAL LEDGER HEADS

## P —Deposits and Advances—concl'd

Part III <sup>Reserve</sup> Imperial Bank Deposits<sup>Reserve</sup>  
IMPERIAL BANK DEPOSIT (280)

## Q —Loans and Advances by the Central Government. (281)

ADVANCES TO THE PROVINCIAL LOANS  
FUND (281-A)LOANS TO INDIAN STATES, LOCAL  
FUNDS, ETC (281)

Loans to Indian States  
 Loans to Presidency Corporations including  
 Port Trusts  
 Regimental and other Loans, Military  
 Loans to Local Boards for railway construc-  
 tion  
 Loans to Railway Companies  
 House building advances

Page 112, Appendix 7

No 32

## P- DEPOSITS AND ADVANCES

- (1) For part III of this Section *substitute* the following  
 "Part III Reserve Bank Deposits  
 Reserve Bank Deposits (280)"

(2) In footnote (280) for the words "local head offices  
 that Bank" *substitute* the words "at an office of the Reserve Bank of India  
 and at treasuries banking with the Bank"

[Audit Code, Vol II, 1st Edn (2nd Rep), No. 32, dated the 1st October 1935]

Loans to Indian States, Landholders, and other  
 Notabilities (282)

(280) This is a mere adjusting head in the local books and records the difference between the receipts and payments at local head offices of the Imperial Bank and at treasuries which bank with branches of that Bank. The head will be closed to Government in the ledger

(281) Any one of the minor heads shown under group R may be opened under group Q and *vice versa*, if required, and in the local books a separate inner column must be opened for each loan under each of the Ledger heads

(281 A) Advances made by the Government of India to the Provincial Loans Fund are voted by the Central Legislature under this head

(281-B) Passage advances which, under the rules in Appendix 8 B to the Civil Account Code, Volume I, are interest bearing will be adjusted under this head. Non interest bearing passage advances will be adjusted under Section P—Deposits and Advances not bearing interest

(281 C) Includes interest bearing advances to Government servants for the purchase of typewriters

(282) The loans to Indian States should be shown distinctly from those to Land holders and other Notabilities in the Estimates and Accounts

## CENTRAL LEDGER HEADS

## LOCAL LEDGER HEADS.

**R. Loans and Advances by Provincial Governments (281)—contd**

	Advances to Cultivators (283)
	Advances under Special Laws (284)
	Miscellaneous Loans and Advances (285)
	Loans to Local Boards for Railway construction

**S. Advances from Provincial Loans Fund and Government of India. (286).****ADVANCES FROM PROVINCIAL LOANS FUND**

	Advances on account of Provincial Loans
	Account outstanding on 1st April 1921
	Advances in respect of Irrigation Capital expenditure up to 1920-21
	Other advances

**ADVANCES FROM THE GOVERNMENT OF INDIA**

	Loans to Shan States Federation
	Loans to the Government of Coorg

**(283) Includes—**

Land Improvement Act

To Cultivators

To Colonists

For Relief purposes

To Tenants on Government Estates

Experimental Loans to Petty Zamindars

Famine Advances

Agriculturists' Loans Act, XII of 1884

Advances in cases of distress

Co operative Credit Societies Act

Financial Assistance from Government

**(284) Includes—**

Drainage and Embankment Advances

Loans under Jhansi Encumbered Estates Acts

**(285)** Loans which do not fall strictly under any of the other classes should be shown under this head.

**(286)** Advances to Provincial Government from the Provincial Loans Fund, and from the Government of India to the Government of Coorg and the Shan States Federation and repayments of such advances, are recorded under this head in the Provincial Section of the Accounts



## CENTRAL LEDGER HEADS

## LOCAL LEDGER HEADS

## T Remittances

*I — Remittances within India*

## MONEY ORDERS

## Inland Money Orders (Post Office)

*Other Local Remittances*CASH REMITTANCES AND ADJUSTMENTS  
BETWEEN OFFICERS RENDERING AC-  
COUNTS TO THE SAME ACCOUNTANT  
GENERAL OR COMPTROLLER

## Cash Remittances between Treasuries

Opium Remittances (287)

Salt Remittances (287)

Customs Remittances (287)

Forest Remittances (287)

Posts and Telegraphs Remittances —

(a) Transfers between Posts and Telegraphs  
officers(b) Treasury Suspense Accounts (*i.e.*, items  
remitted to and from sub-treasuries  
for which the Treasury Officers' acknow-  
ledgment has not been received)

Public Works Remittances (288)

I Remittances into Treasuries

II Public Works Cheques

III Other Remittances (289)

Transfers between Public Works Officers (290).

Remittances of the Military Engineer Services.  
(291)Transfers between officers of the Military Engin-  
eer Services (292)

Transfers within the same Railway (293)

Mint Remittances (287)

Small Coin Depôt Remittances (287)

Judicial Remittances (287)

Miscellaneous Remittances

Baluchistan Suspense

(287) Remittances between Treasuries and departmental accounts

(288) For transactions of Public Works Officers with Treasury and other officers of the Civil Department  
including the Forest Department)

(289) This head is sub divided into —

(a) Items adjustable by Civil, and

(b) Items adjustable by Public Works

(290) For transactions between Public Works Officers rendering accounts to the same Accountant  
General(291) Remittances and other transactions between Military and Military Engineer Services within the  
same Military Accounts District

(292) Transfers between Military Engineer Services districts within the same Military Accounts District

(293) Sub divided into —

(1) Divisional

(2) Railway Revenue, and

(3) Railway Capital

The first sub head embraces transfers between construction divisions of the line The second embraces  
transfers with Revenue Account in the Capital Account books The third sub head includes transfers with  
Capital Account in the Revenue books of the line

## CENTRAL LEDGER HEADS

## LOCAL LEDGER HEADS

## T Remittances—contd

## I —Remittances within India—contd

## Other Local Remittances—contd

Coorg Suspense  
Divisional Transfers (293-A)

## REMITTANCES BY BILLS

Supply Bills  
Foreign Supply Bills  
Remittance Transfer Receipts  
Foreign Remittance Transfer Receipts  
Emigrants' Remittance Receipts

## REMITTANCES ADJUSTED ON THE CENTRAL BOOKS

Foreign Remittances  
Central Adjusting Account

## Other Departmental Accounts

## ACCOUNTS BETWEEN CIVIL AND CIVIL

Exchange Account (294)

## 1 CENTRAL REVENUES ACCOUNT

Account between —

Central Revenues and Indian Stores Department

Central Revenues and Madras

Central Revenues and Bombay

Central Revenues and Bengal

Central Revenues and United Provinces

Central Revenues and Punjab

Central Revenues and Burma

Central Revenues and Bihar and Orissa

Central Revenues and Central Provinces and Berar

Central Revenues and North West Frontier Province

Central Revenues and Assam

## 2 OTHER ACCOUNTS

Account between —

Indian Stores Department and Madras

Indian Stores Department and Bombay

Indian Stores Department and Bengal

Indian Stores Department and United Provinces

(293 A) For the record of transactions between the Poona District and the Aden Brigade, both of which render accounts to the same Controller of Military Accounts

(294) The Exchange Account heads on the Local Books close to Government

## CENTRAL LEDGER HEADS

## LOCAL LEDGER HEADS

## T.—Remittances—contd

## I —Remittances within India—contd

## Other Departmental Accounts—contd

ACCOUNTS BETWEEN CIVIL AND CIVIL—  
contd

## 2. OTHER ACCOUNTS—contd

Indian Stores Department and Punjab  
 Indian Stores Department and Burma  
 Indian Stores Department and Bihar and  
 Orissa  
 Indian Stores Department and Central Pro-  
 vinces and Berar  
 Indian Stores Department and North-West  
 Frontier Province  
 Indian Stores Department and Assam  
 Madras and Bombay  
 Madras and Bengal  
 Madras and United Provinces  
 Madras and Punjab  
 Madras and Burma  
 Madras and Bihar and Orissa  
 Madras and Central Provinces and Berar  
 Madras and North-West Frontier Province  
 Madras and Assam  
 Bombay and Bengal  
 Bombay and United Provinces  
 Bombay and Punjab  
 Bombay and Burma  
 Bombay and Bihar and Orissa  
 Bombay and Central Provinces and Berar  
 Bombay and North-West Frontier Province  
 Bombay and Assam  
 Bengal and United Provinces  
 Bengal and Punjab  
 Bengal and Burma  
 Bengal and Bihar and Orissa  
 Bengal and Central Provinces and Berar  
 Bengal and North-West Frontier Province  
 Bengal and Assam  
 United Provinces and Punjab  
 United Provinces and Burma  
 United Provinces and Bihar and Orissa  
 United Provinces and Central Provinces and  
 Berar  
 United Provinces and North-West Frontier  
 Province  
 United Provinces and Assam  
 Punjab and Burma  
 Punjab and Bihar and Orissa  
 Punjab and Central Provinces and Berar  
 Punjab and North-West Frontier Province

## CENTRAL LEDGER HEADS

## LOCAL LEDGER HEADS

## T.—Remittances—contd.

## I—Remittances within India contd

## Other Departmental Accounts—contd

ACCOUNTS BETWEEN CIVIL AND CIVIL—  
conold

2 OTHER ACCOUNTS—contd

Punjab and Assam

Burma and Bihar and Orissa

Burma and Central Provinces and Berar.

Burma and North-West Frontier Province.

Burma and Assam

Bihar and Orissa and Central Provinces and  
BerarBihar and Orissa and North-West Frontier Pro-  
vince

Bihar and Orissa and Assam

Central Provinces and Berar and North-West  
Frontier Province

Central Provinces and Berar and Assam

North-West Frontier Province and Assam

EXCHANGE ACCOUNT BETWEEN MILI-  
TARY AND MILITARY (INCLUDING  
NAVY)

Account between —

(a) A separate local ledger head for account  
between each Military Accounts Officer  
and each other Military Accounts Officer,  
including the Controller of Naval Ac-  
counts

TRANSFERS BETWEEN RAILWAYS (295)

Transfers Railways

EXCHANGE ACCOUNT BETWEEN POSTS  
AND TELEGRAPHS AND RAILWAYS

Accounts between—

Deputy Accountant General, Posts and Tele-  
graphs, Calcutta, and East Indian Railway.Deputy Accountant General, Posts and Tele-  
graphs, Calcutta, and Great Indian Penin-  
sula RailwayDeputy Accountant General, Posts and Tele-  
graphs, Calcutta, and Bengal-Nagpur Rail-  
way(a)—At present there are four Commands and altogether 9 Military Accounts Offices (including Navy)  
as detailed below —

(1) Northern Command, Rawalpindi

(2) Military Accounts and Pensions, Lahore

(3) Western Command, Quetta

(4) Southern Command, Poona

(5) Eastern Command, Meerut

(6) Burma

(7) Royal Air Force

(8) Army Factory Accounts, and

(9) Naval Accounts

(295) Transfers between different railways

M7AGO

## CENTRAL LEDGER HEADS

## LOCAL LEDGER HEADS

## T.—Remittances—contd

*I —Remittances within India—contd**Other Departmental Accounts—contd*EXCHANGE ACCOUNT BETWEEN  
POSTS AND TELEGRAPHS AND RAIL-  
WAYS—contd

Deputy Accountant General, Posts and Tele-  
graphs, Calcutta, and Eastern Bengal Rail-  
way

Deputy Accountant General, Posts and Tele-  
graphs, Calcutta, and Bengal and North  
Western Railway

Deputy Accountant General, Posts and Tele-  
graphs, Delhi, and East Indian Railway.

Deputy Accountant General, Posts and Tele-  
graphs, Delhi, and Great Indian Peninsula  
Railway

Deputy Accountant General, Posts and Tele-  
graphs, Delhi and North Western Railway

Deputy Accountant General, Posts and Tele-  
graphs, Delhi, and Bengal and North West-  
ern Railway

Deputy Accountant General, Posts and Tele-  
graphs, Nagpur, and East Indian Railway

Deputy Accountant General, Posts and Tele-  
graphs, Nagpur, and Great Indian Peninsula  
Railway

Deputy Accountant General, Posts and Tele-  
graphs, Nagpur, and North Western Rail-  
way

Deputy Accountant General, Posts and Tele-  
graphs, Nagpur, and Bengal Nagpur Rail-  
way

Deputy Accountant General, Posts and Tele-  
graphs, Nagpur, and Bombay Baroda and  
Central India Railway

Deputy Accountant General, Posts and Tele-  
graphs, Nagpur, and Madras and Southern  
Mahratta Railway

Deputy Accountant General, Posts and Tele-  
graphs, Madras, and Great Indian Peninsula  
Railway

Deputy Accountant General, Posts and Tele-  
graphs, Madras, and Burma Railway

Deputy Accountant General, Posts and Tele-  
graphs, Madras, and Bengal Nagpur Rail-  
way

Deputy Accountant General, Posts and Tele-  
graphs, Madras, and Madras and Southern  
Mahratta Railway

Deputy Accountant General, Posts and Tele-  
graphs, Madras, and South Indian Railway

## CENTRAL LEDGER HEADS

## LOCAL LEDGER HEADS

## T—Remittances—contd

## I—Remittances within India contd

*Other Departmental Accounts—contd*EXCHANGE ACCOUNT BETWEEN POSTS  
AND TELEGRAPHS AND MILITARY  
(INCLUDING NAVY)EXCHANGE ACCOUNT BETWEEN RAIL-  
WAYS AND MILITARY (INCLUDING  
NAVY)

## Accounts between—

Deputy Accountant General, Posts and Tele-  
graphs, Calcutta, and Controller of Army  
Factory AccountsDeputy Accountant General, Posts and Tele-  
graphs, Calcutta, and Military, Northern  
Command, RawalpindiDeputy Accountant General, Posts and Tele-  
graphs, Calcutta, and Controller, Naval  
AccountsDeputy Accountant General, Posts and Tele-  
graphs Delhi, and Military, Northern Com-  
mand, RawalpindiDeputy Accountant General, Posts and Tele-  
graphs, Delhi, and Controller, Military Ac-  
counts and Pensions, LahoreDeputy Accountant General, Posts and Tele-  
graphs, Nagpur, and Military, Southern  
Command, PoonaDeputy Accountant General, Posts and Tele-  
graphs, Nagpur, and Controller, Military  
Accounts and Pensions, LahoreDeputy Accountant General, Posts and Tele-  
graphs, Nagpur, and Military, Western Com-  
mand, QuettaDeputy Accountant General Posts and Tele-  
graphs, Nagpur and Controller, Naval  
AccountsDeputy Accountant General, Posts and Tele-  
graphs, Madras, and Military, Southern  
Command, Poona

## Accounts between —

\*East Indian Railway and Military, Army Fac-  
tory AccountsEastern Bengal Railway and Military, Army  
Factory AccountsBengal Nagpur Railway and Military, Army  
Factory Accounts†North Western Railway and Military, Northern  
Command, Rawalpindi†North Western Railway and Military Ac-  
counts and Pensions, Lahore†North Western Railway and Military, Western  
Command, Quetta†North Western Railway and Military, Army  
Factory Accounts

\* For East Indian Railway and Government Examiners, Assam, Bengal and Bengal Nagpur Railways

† For North Western Railway and Government Examiners, Bengal and North Western and Rohilkund  
and Kumaon Railways

## CENTRAL LEDGER HEADS

## LOCAL LEDGER HEADS.

## T—Remittances—contd

## I—Remittances within India—contd

## Other Departmental Accounts—concl'd

EXCHANGE ACCOUNT BETWEEN RAILWAYS AND MILITARY (INCLUDING NAVY)

## Accounts between—

East Indian Railway and Military, Presidency and Assam District  
 Eastern Bengal Railway and Military, Presidency and Assam District  
 Bombay, Baroda and Central India Railway and Military, Army Factory Accounts  
 Bombay, Baroda and Central India Railway and Military, Southern Command, Poona  
 Bengal and North-Western Railway and Military, Army Factory Accounts  
 Burma Railways and Military, Army Factory Accounts  
 \*Great Indian Peninsula Railway and Military, Southern Command, Poona  
 Jodhpur Railway and Military, Army Factory Accounts  
 ‡Madras and Southern Mahratta Railway and Military, Army Factory Accounts  
 ‡Madras and Southern Mahratta Railway and Military, Southern Command, Poona  
 South Indian Railway and Military, Southern Command Poona  
 Assam Bengal Railway and Military, Army Factory Accounts

Accounts between Civil and other Depart-

No. 121.

Page 120, Appendix 7

## T-Remittances.

## Exchange Account between Civil and Posts &amp; Telegraphs.

For the existing local ledger head "Bengal and Deputy Accountant General, Posts and Telegraphs, Calcutta" under the above Central Ledger Head substitute the following

"Bengal and Deputy Accountant

General, Posts and Telegraphs.....

Delhi  
 Madras  
 Nagpur  
 Calcutta

[Audit Code, Vol. II, 1st Edn (2nd Rep), No 121, dated the 1st July 1936]

vince and	Do	Delhi
Assam and	Do	Calcutta

\* For Great Indian Peninsula Railway, Bezwada and Dhoke Kurnool Railways and Government Examiners, South Indian, Bombay, Baroda and Central India and Madras and Southern Mahratta Railways

‡For Madras and Southern Mahratta, Mysore and Masulipatam Railways

## APPENDICES.

[No. 7]

## CENTRAL LEDGER HEADS

## LOCAL LEDGER HEADS

## T. Remittances—concl'd

I—*Remittances within India* concl'd*Accounts between Civil and Other Departments—concl'd*EXCHANGE ACCOUNT BETWEEN CIVIL  
AND RAILWAYSAccount between—  
Central Revenues and Railways  
Eleven others as above (295-A)EXCHANGE ACCOUNT BETWEEN CIVIL  
AND MILITARY (INCLUDING  
NAVY)A separate local ledger head for accounts between  
each Civil Accountant General and each  
Military Accounts Officer including the Con-  
troller of Naval Accounts

## II.—Remittances between England and India.

*Remittance Account between England  
and India*A—ACCOUNTS WITH THE SECRETARY  
OF STATE

I—Items adjustable in India

II—Items adjustable in England

B ACCOUNT WITH THE HIGH COM-  
MISSIONER

I—Items adjustable in India

II—Items adjustable in England

For Local Ledger Heads see Annexure A to  
Chapter 9 of the Account Code*Purchases and Sales of Sterling and Other Transfers*

Sterling purchased in India

Sterling taken over in London

Sterling sold in India

Transfers through the Paper Currency  
ReserveTransfers through the Gold Standard  
Reserve

Other miscellaneous transfers

As in column 1.

(295-A) For details see Annexure A to Chapter 7 of the Account Code

(296) Deleted

(297) Deleted



CENTRAL LEDGER HEADS

LOCAL LEDGER HEADS

V. Balances of Provincial Governments (298)

- Increase of Provincial Balance
- Decrease of Provincial Balance
- Balances of Provincial Governments

W —Cash Balance

CASH BALANCE (299) —

In the Central Books, a head Sundry Accountants General, with an inner column for each of the provinces

In the local accounts, a head for each Collector who renders a Treasury Account

- Deposits at the Imperial Bank (300)
- Remittances in transit —
  - Local
  - Foreign

(298) See Articles 294 and 295 of the Account Code

(299) The figures of the Treasury accounts are brought upon the Provincial books, and the figures of the Provincial accounts are brought upon the Central books, by debit and credit to this head, the debit balance of which accordingly represents the available cash balances. The figures of Departmental accounts are brought in the form "Sundries Dr to Sundries," the difference between the opening and the closing balance of each account being posted under the head "Departmental Balances" as one of the Dr or Cr Sundries, according as the closing balance is greater or smaller than the opening balance. The total balance at debit of the advance head, therefore, represents the departmental balances which are not available for general purposes

(300) This head is operated on only by the Controller of the Currency on the books of the Accountant-General, Central Revenues

## APPENDIX 8

[See Art 173 ]

## List of Non-Voted items of Expenditure.

I — *List of items in the Indian Budget not to be submitted to the vote of the Legislative Assembly* --[See section 67A (3) and (4) of the Government of India Act ]

(i) Interest and sinking fund charges on loans

*Explanation 1* —The term 'loans' should be held to include not only loans raised in the open market but also all miscellaneous obligations of Government on which interest is payable

*Explanation 2* The expression 'Sinking Fund Charges' should be held to include, not only payments into a fund formed by periodically setting aside revenue to accumulate at interest for the purpose of discharging a debt, but also any repayment of a loan in regular and fixed instalments

(ii) Expenditure of which the amount is prescribed by or under any law

*Explanation* The amount prescribed should be considered to mean 'the amount which at the time of expenditure is prescribed' Prescription under any law should be considered to include all cases in which an authority is empowered to fix the sum which shall be expended upon a particular object and that authority proceeds to declare the particular amount which shall be so expended

(iii) Salaries and pensions payable to, or to the dependants of,

(a) persons appointed by or with the approval of His Majesty or by the Secretary of State in Council

(b) Chief Commissioners and Judicial Commissioners ,

(c) persons appointed before the first day of April 1924, by the Governor General in Council or by a local Government, to services or posts classified by rules under this Act as Superior Services or Posts

*Explanation* —If a person appointed by the Secretary of State in Council or appointed before the 1st of April 1924 by the Governor General in Council or by a local Government to services or posts classified by rules under the Government of India Act as Superior Services or Posts is subsequently appointed to a post the filling of which is in the hands of any authority in India, his salary or pension shall be treated as coming under this clause. If, however, such a person after retirement is re-employed in a post which is under the

administrative control of the Governor General in Council or a Local Government, he ceases to possess his former status and the votability or otherwise of his pay in the post in which he is re-employed will depend on the authority which appointed him to that post

(w) Sums payable to any person, who is or has been in the Civil Service of the Crown in India, under any order of the Secretary of State in Council, of the Governor General in Council or of a Governor, made upon an appeal made to him in pursuance of rules made under this Act

(r) Expenditure classified by the order of the Governor General in Council as—

(a) Ecclesiastical,

(b) Political,

(c) Defence

\* NOTE 1 —The question whether any particular appropriation of money is covered by the above items is one for the decision of the Governor General

NOTE 2 —The expression "salaries and pensions" include remuneration, allowances, gratuities, any contributions (whether by way of interest or otherwise) out of the revenues of India to any Provident Fund or family pension fund, and any other payments or emoluments payable to or on account of a person in respect of his office

II *List of items in the Provincial Budgets of Governors' Provinces not to be submitted to the vote of the Legislative Council* —[See section 72D (3) and (4) of the Government of India Act]

(i) Contributions payable by the local Government to the Governor General in Council

(ii) Interest and sinking fund charges on loans

(iii) Expenditure of which the amount is prescribed by or under any law [see explanation under item (i) of List I]

\* It has been decided by the Governor General in Council that only the following refunds should be treated as non votable with reference to section 67A (3) (ii) of the Government of India Act and that expenditure on all other refunds of revenue except expenditure under refunds in the tribal areas in the North-West Frontier Province classified by the Governor General in Council as 'Political' under Section 67A (3) (V) of the Act is votable —

Customs (Statutory refunds only, vide Government of India Finance Department No 67 F, dated the 9th January 1924)

Taxes on Income

Salt (Customs duty, duty on salt used in industrial concerns, duty collected under the Provisional collection of Taxes Act, and duty on wastage occurring when salt is exported under rule from Bombay)

Stamps

Tributes

Administration of Justice

Currency

Miscellaneous (surplus revenue of the Bangalore Assigned Tracts)

- (iv) Salaries and pensions payable to, or to the dependants of,
- (a) persons appointed by or with the approval of His Majesty or by the Secretary of State in Council ,
  - (b) Judges of the High Court of the Province ,
  - (c) The Advocate General ,
  - (d) Persons appointed before the 1st day of April 1924, by the Governor General in Council or by a local Government, to services or posts classified by rules under this Act as Superior Services or Posts
- (v) Sums payable to any person who is or has been in the Civil Service of the Crown in India under any order of the Secretary of State in Council, of the Governor General in Council, or of a Governor made upon an appeal made to him in pursuance of rules made under this Act

NOTE 1 —The question whether any particular appropriation of moneys is covered by the above items is one for the decision of the Governor

NOTE 2 —The expression "salaries and pensions" includes remuneration, allowances, gratuities, any contributions (whether by way of interest or otherwise) out of the revenues of India to any Provident Fund or family pension fund, and any other payments or emoluments payable to or on account of a person in respect of his office

APPENDIX 9

*Deleted*

APPENDIX 10

[See Art 263 ]

Instructions issued by the Auditor General under Fundamental Rule 74.

I PROCEDURE RELATING TO LEAVE

*Certificate of Admissibility*

1 Leave should be sanctioned to a gazetted Government servant only after its admissibility has been certified by the Audit Officer who has been auditing his pay Gazetted  
Government  
servants

NOTE —The leave accounts of the Archdeacon of Calcutta and the President Senior Chaplain, Church of Scotland Bengal, are maintained by the Accountant General Central Revenues. The leave accounts of all other Chaplains both of the Church of England and of the Church of Scotland, including those attached to regiments, are maintained by the Accountant General of the Province in which they serve. In the case of Chaplains therefore the certificate of admissibility of leave required by the above rule will be issued by the Accountant General who maintains the leave accounts.

2 Before leave in India is sanctioned to a non-gazetted Government servant, the authority sanctioning the leave should either consult the leave account prescribed in Fundamental Rule 76, and satisfy himself that the leave is admissible, or obtain a certificate to that effect from the officer entrusted with the attestation of the entries in the leave account. When the application is for leave out of India, the authority sanctioning the leave should obtain a certificate of admissibility from the Audit Officer before sanctioning the leave Non Gazetted  
Government  
servants

3 When a Military Officer becomes subject to the Civil Leave Rules, the Audit Officer in charge of his record of pension service will, on application and on being furnished with the date of commencement of active service in Civil employ, furnish to the Audit Officer to whose audit he becomes subject, a memorandum showing the furlough earned, the different kinds of leave taken (distinguishing those which should be deducted from the maximum furlough admissible) and the balance of furlough due under Military Rules Military  
Officers

4 (a) Applications for leave from Military Officers in Civil employ, whether they are subject to the Military Leave Rules or the Civil Leave Rules, should be sent through the Civil Audit Officer who audits the pay of the officer going on leave. The Civil Audit Officer will, if he considers it necessary, consult the Controller of Military Accounts from whose payment the officer is transferred to the Civil Department before certifying to the leave and specifying the leave-salary. No leave should be sanctioned to such an officer before a report is received from the Civil Audit Officer.

(b) In the case of a Military Officer subject to the Military Leave Rules, the Civil Audit Officer should obtain from the Controller of Military Accounts from whose payment the officer is transferred to the Civil Department a certificate stating the amount of leave to which the officer is entitled, and the rate of leave pay and allowances admissible during the said period of leave, before issuing a leave salary certificate, or a warrant, or a certificate, of leave granted to an officer proceeding on leave out of India who does not intend to draw his leave salary at the Home Treasury or in a Colony.

Government  
servants in  
foreign service.

5 In the case of a Government servant on foreign service, leave cannot be sanctioned until the Audit Officer of the Government (central or provincial), under which he was permanently employed at the time of his transfer to foreign service, has certified the amount of leave and the leave-salary admissible

NOTE 1 —For the purpose of this rule, the Accountant General of the Province in which the contributions towards leave salary and pension of a Government servant on foreign service are recovered will act as the Audit Officer of the Central Government

NOTE 2 —In the case of Military Officers in temporary civil employ, the Controller of Military Accounts who receives the foreign service contributions of the officers concerned is responsible for certifying to the amount of leave and leave salary admissible, the necessary information in the case of military officers subject to the civil leave rules being obtained from the civil audit officer concerned. Similarly, in the case of Government servants in commercial departments (e.g. Railways and Indian Posts and Telegraphs Department) the certificate will be given by the departmental accounts officer who is responsible for bringing the contributions to account

### *Payment of Leave-Salary in India.*

Non-Gazetted  
Government  
servants

6 The leave-salary of a non-gazetted Government servant on leave in India or on leave out of India cannot be drawn in India, except under the signature of the head of his office and the latter is responsible for any overcharge

Gazetted  
Government  
servants

7 No gazetted Government servant can begin to draw his leave-salary at any office of payment in India without producing a leave-salary certificate from the Audit Officer who audited his pay before he proceeded on leave

8 The certificate should be in F R Form No 2 B and if during leave the gazetted Government servant desires to change the office at which he receives payment of his leave-salary he must obtain a new certificate from the Audit Officer within whose jurisdiction his leave-salary was last paid

8-A A gazetted Government servant desirous of drawing his leave-salary in India should obtain a certificate from the Audit Officer of the office in which he was last paid

### No. 14.

#### *Page 128, Appendix 10*

*Insert the following as paragraph 8-B. —*

8-B. In the case of a Government servant entitled to Sterling Overseas Pay, who draws his leave salary in India, that portion of leave salary which represents Sterling Overseas Pay is payable by the High Commissioner for India. A separate authority should be issued to the High Commissioner for India for payment of the sterling portion of the leave salary and to stop payment of duty Sterling Overseas Pay. A copy of this authority should also be sent to the officer to enable him to draw the amount in accordance with the procedure laid down for the payment of leave salary from the Home Treasury

[Audit Code, Vol II, 1st Edn (2nd Rep) No. 14, dated the 1st October 1935]

Government servants who spend their leave out of India but reside in Asia and who have to draw their leave-salary in rupees in India under Fundamental Rule 91

NOTE —A certificate of residence should be obtained from Government servants who draw their leave salary at the rupee rate

11 In the case of the Railway and Telegraph Departments and the Military Engineer Services the above rules will be generally applicable subject to any modifications which may be made by the Accountant General concerned in accordance with special rules of his Department

Railway and  
Telegraph  
Departments  
and Military  
Engine  
Services

12 Before returning to duty a Government servant who has drawn his leave-salary in India should obtain a last-pay certificate from the Audit Officer, within whose jurisdiction his leave-salary was last paid, and deliver it to the Audit Officer who audits his pay. Without such a certificate he cannot obtain payment of any arrears of leave-salary or pay due to him

Return to duty

### *Leave out of India*

13 A copy of the "Memorandum of Information for the guidance of Government servants proceeding on leave out of India" should be supplied to each Government servant proceeding on leave out of India by the Audit Officer who audits his pay, as soon as the grant of leave is gazetted or otherwise notified to him

Memorandum  
of Informations.

14 (a) A Government servant proceeding on leave out of India and intending to draw his leave salary while on leave should be given a leave-salary certificate by the Audit Officer who audited his pay before he proceeded on leave

Leave Salary  
Certificate and  
Colonial Leave-  
Salary  
Warrant

(1) in F R Form No 2, if he intends to draw his leave-salary at the Home Treasury,

(2) in the shape of a leave-salary warrant in Form No 1 under the Supplementary Rules, if he is proceeding to a Colony and intends to draw his leave-salary there

(b) If during any period of leave on average pay a gazetted Government servant wishes under the provisions of Fundamental Rule 91, to draw his leave-salary in India, a separate leave salary certificate should be issued in accordance with the provisions of paragraph 8 above

**No. 15.**

*Page 129, Appendix 10*

*Insert the following as paragraph 14-A*

14-A. In the case of a Government servant proceeding on leave to a Dominion or Colony and intending to draw that portion of his leave salary which represents Sterling Overseas Pay from the Home Treasury, the colonial leave salary warrant issued under paragraph 14 (2) above should authorise payment of leave salary based on rupee pay only. A separate intimation should be sent to the High Commissioner to pay that portion of leave salary which represents Sterling Overseas Pay. A copy of this intimation should also be given to the Government servant in order that he may arrange to draw the amount in accordance with the procedure laid down for the payment of leave salary from the Home Treasury

[Audit Code, Vol II, 1st Edn (2nd Rep), No 15, dated the 1st October 1935.]

NOTE.—If a Government servant sent home to Europe as a lunatic is granted leave, a leave-salary certificate should be prepared, if necessary, by the Audit Officer who audits his pay on the data available to him, and forwarded to the High Commissioner for India at the earliest possible date



16 If the Government servant calls at the Audit office he will be paid up to the date of his relief and will be given a leave-salary certificate in the appropriate form as prescribed in paragraph 14 above. In the case of Government servants proceeding to a Colony, the Colonial leave-salary warrant (Form No I under the Supplementary Rules) will be issued in triplicate. The original, bearing the Government servant's signature, will be forwarded by the Audit Officer to the Colonial authority concerned, the duplicate to the High Commissioner for India and the triplicate will be made over to the Government servant concerned.

NOTE.—If the Government servant takes a certificate under clause (b) of paragraph 14 above, he will not be paid up to the date of relief but will be allowed to draw his pay and allowances for the broken period of the month at the commencement of the next month along with the leave salary for the rest of the month.

17 If the Government servant is unable to call at the Audit Office, the Audit Officer will cause the leave-salary certificate to be sent to the address specified by the Government servant and the pay and allowances to be paid through the Officer from whom the Government servant draws his pay and allowances.

NOTE.—The orders in the Note under paragraph 16 apply also in the circumstances specified in this paragraph.

18 When a Government servant proceeds on extraordinary leave out of India, or on leave on average pay or half average pay out of India during which he does not propose to draw leave-salary, or when a Government servant is given a Colonial leave-salary warrant, he should be given a certificate of leave in Form No II under the Supplementary Rules. This certificate has to be presented by the Government servant to the High Commissioner for India, if he is on leave in Europe, North Africa, America or the West Indies and applies for extension of leave, or for permission to return to duty or for a last-pay certificate before returning to duty.

NOTE.—Whenever a Government servant is proceeding to a Dominion or Colony which does not account directly to India, a duplicate copy of the certificate in Form II under the Supplementary Rules should be sent to the High Commissioner with the duplicate copy of the Colonial leave-salary warrant (vide paragraph 16).

#### 19 Deleted

20 With every leave-salary certificate, Colonial leave-salary warrant or certificate of leave, given to Government servants to whom the leave rules in Sections I to V of Chapter X of the Fundamental Rules are not applicable, a blank F. R. Form No 7 will be given on which the Government servant concerned will report to the Audit Officer, from the first port at which the vessel touches, the day of his departure from India.

21 As soon as an Audit Officer has delivered a leave-salary certificate, certificate of leave or a Colonial leave-salary warrant to a Government servant who proposes to spend his leave out of India, or has caused it to be sent to the address specified by him, he must forward a copy of the leave-salary certificate or certificate of leave, or the duplicate copy of the Colonial leave-salary warrant to the High Commissioner for India.

#### 22 Deleted

23 If it becomes necessary to amend a leave-salary certificate in F R <sup>Amended Certificate.</sup> Form No 2, the amendment should take the form of a short corrigendum worded so as to show only the particular item or items in which alterations have been made this corrigendum should be forwarded by the Audit Officer at the earliest possible date to the High Commissioner for India Every corrected leave-salary certificate, whether original or duplicate, should be marked "Amended Certificate"

24 Whenever the leave of a Government servant absent on leave out of India elsewhere than in Europe, North Africa, America, or the West Indies <sup>Extension or commutation of leave</sup> is extended or commuted by the authority in India which granted the leave, the fact should forthwith be notified by the Audit Officer to the High Commissioner for India to enable him to check the payment by Colonial Treasurers or Staff Officers

NOTE —This rule applies to Military Officers subject to the Military Leave Rules

25 If the leave of a Government servant who draws his leave-salary in India under the provisions of Fundamental Rule 91 is extended or commuted, the Audit Officer who audited his pay at the time he proceeded on leave must, on receiving advice of such extension or commutation, forthwith communicate it to the Audit Officer within whose jurisdiction his leave-salary is drawn He should also communicate any other circumstances connected with the leave which may be required to be known to the Audit Officer who passes the Government servant's leave-salary

26 When no space for the entry of endorsements of payments remains <sup>Issue of a fresh Colonial Leave-salary warrant</sup> upon the back of a Colonial leave-salary warrant, or when a warrant is lost or destroyed, a fresh warrant should be issued by the Audit Officer who issued the original warrant on the application of the Government servant concerned submitted through the Colonial Disbursing Officer

27 A Government servant who was on leave in Europe must, on return <sup>Return to duty.</sup> to India, deliver to the Audit Officer the last-pay certificate obtained by him from the High Commissioner before he can obtain payment of any arrears of leave-salary or pay due to him A Government servant who has drawn his leave-salary on a warrant must deliver his copy of the warrant, which will serve as a last-pay certificate

28 Changes in the above rules, except those which relate to Colonial <sup>Railway and Military Accounts Departments</sup> leave-salary warrants, may be made by the Controller of Railway Accounts, or the Military Accountant General in accordance with the special rules of his own department

#### *Special Rules relating to Military Officers*

29 As soon as the grant of furlough or leave to a Military Officer in Civil employ has appeared in orders, the Audit Officer from whose payment the Officer is transferred to the Civil Department must, in the case of furlough to Europe, North Africa, America or the West Indies, forward to the High Commissioner for India a statement of the officer's service in such form as the Military authorities may prescribe This statement is not required in the case of officers proceeding on furlough under the Staff or British Leave Rules

30 When furlough or leave or an extension of furlough or leave is granted to a Military Officer in Civil employ, whether subject to the Civil or the Military Leave Rules, the Civil Audit Officer should intimate to the Audit Officer from whose payment the Officer is transferred to the Civil Department the date of the beginning and end of the furlough or leave, the dates of embarkation and debarkation in the case of furlough out of India, as well as those of being struck-off or of resuming duty

### 31 Deleted

32 On the return of an officer from furlough or leave, it will be the duty of the Audit Officer in charge of his record of pension service to satisfy himself that he has returned within his leave, and, if not, to report the case to the authority which sanctioned the leave

### Leave Account

33 The leave account prescribed in Fundamental Rule 76 should be kept in F R Forms No 9 and No 9-A in respect of Government servants under the Special Leave Rules and Ordinary Leave Rules respectively. The office in which the account should be kept for any Government servant and the person by whom the entries should be attested will be such as are prescribed by the local Government

The leave accounts of permanent piece-workers and of permanent salaried industrial employees (below the grades of Overseer and Assistant Manager) in the Government of India presses, who are not classed as "Inferior", should be kept in F R Forms 9-B and 9-C respectively

NOTE—A leave account in the subjoined form has been prescribed for inferior servants in the Railway Department who do not take leave exceeding one eleventh of duty

### Leave Account Form

1	2	3	4	5
Duty				

No. 122.

### Page 132, Appendix 10, Rule 33-A.

In the second sub-paragraph of this Rule, as inserted by Correction Slip No 18, dated the 1st October 1935, *insert* the word "gazetted" before the word "Government" in line one and also *insert* the following as the third sub-paragraph -

"When a non-gazetted Government servant subject to the Revised Leave Rules is transferred permanently to another Government, the head of the office from which he is transferred should prepare a leave account showing the amount of "earned leave" at credit on the date of permanent transfer and send it to the head of the office to which the Government servant is transferred. A copy of the leave account should also be sent at the same time to the Audit Officer of the office from which the Government servant is transferred so as to enable him to accept the debit on account of leave salary for "earned leave", up to the extent indicated in the leave account, as and when the Government servant takes leave"

(Audit Code, Vol II, 1st Edn. (2nd Rep), No. 122, dated the 1st July 1936)

salary for earned leave as and when the Government servant takes that leave after permanent transfer to the borrowing Government"

[Audit Code, Vol II, 1st Edn. (2nd Rep), No 18, dated the 1st October 1935]

Page 133, Appendix 10, Rule 34-

Substitute the following for the first sentence of this rule

" A service book in Form F R No 10 should be maintained for every non-gazetted Government servant for whom it is prescribed under the orders of the Government concerned "

[Audit Code, Vol II, 1st Edn (2nd Rep ), No 145, dated the 2nd January 1937 ]

Page 133, Appendix 10

Insert the following immediately above the heading " F R Form No 1".

## FORMS

### List of Forms

No	Name
F. R 1	Deleted
" 2*	Leave salary certificate for leave salary payable at the Home Treasury
" 2-A*	Leave salary certificate (with counterfoils bound into books)
" 2-B*	Leave-salary certificate for leave salary payable in India (with two foils and one counterfoil in bound books of 100 forms each)
" 3	Deleted
" 4*	Audit Officer's letter to the Government servant proceeding on leave out of India
" 5*	Information required by the Audit Officer before the leave salary certificate can be drawn up
" 5-A*	Memorandum of information for the guidance of Government servants proceeding on leave out of India
" 6	Deleted
" 7*	Report of actual sailing
" 8	Deleted
" 9*	Leave account of Government servants under the Special Leave Rules
" 9-A*	Leave account of Government servants under the Ordinary Leave Rules
" 9-B*	Leave account form for permanent piece workers in the Government of India Presses not classed as " Inferior "
" 9-C*	Leave account form for permanent salaried industrial employees in the Government of India Presses below the grades of Overseer and Assistant Manager who are not classed as " Inferior "
" 10*	Service Book (with 4 complete copies of the leave account form F R 9-A and the " Instructions for filling up form F R 9 A ")
S R I *	Colonial Leave salary Warrants (For I C S and Military Officers in Civil employ)
S R I-A*	Colonial Leave-salary Warrants (for uncovenanted services)
S R II*	Certificate of leave

\* These forms are standardised in the F R and S R series for the use of the officers under the administrative control of the Government of India and minor local Governments and are obtainable, subject to the observance of the procedure prescribed by the Controller of Printing and Stationery, from the Manager of Forms Press, 166, Dhurrumtollah Street, Calcutta.

[ Audit Code, Vol II, 1st Edn. (2nd Rep ), No 86, dated the 1st February 1936.]

Nature of leave (specifying periods on average pay, half average pay and quarter average pay separately)	Y	M	D	From	To	Monthly rate of leave salary (and allowances, if any) subject to the deductions noted on the reverse	Article and clause of the Fundamental Rules or other Regulations
5 Place of payment						5	
6 Date from which first payment is to be made						6	
7 Amount (if any) paid in advance						7	
8 Government and head of account to which the payment is debit able						8	
9 Date of leaving India						9	
10 Date on which the Government servant will, during the currency of leave, complete the term of service or attain the age after which, he is required by any rule to retire from the service, as for instance, 55 years of age						10	
11 Period for and terms on which leave may be extended, or commuted otherwise than on extraordinary leave						11	Y M D
<div> <div>may be extended</div> <div>on medical certificate without medical certificate</div> <div>on same leave-salary by</div> </div> <div> <div>granted</div> <div></div> <div></div> </div>							
(Further particulars required in the case of Military Officers in Civil employ)							
12 Date of commencement of pension service						12	
13 Date of entry under Civil Leave Rules						13	
14 Amount of leave at credit at commencement of present leave						14	<div> <div>Earned in respect of service under Military Rules</div> <div>Earned in respect of service while under Civil Rules</div> </div>
15. Date of being struck off duty						15.	

## APPENDICES.

[No. 10]

## 16 Deductions to be made

			Rates			
Indian	Civil Service Family	For wife self	£	per mensem from		
	Military Pensions or Indian Military Widows' and Orphans' Fund or Superior Services (India) Family Pension Fund Subscription	„ sons „ daughters	£ £	„ „ „	„ „ „	„ „ „
		Total		„ „ „		
A balance of donation on for			£	and interest £ *		
is recoverable at £				a month from		
General Provident Fund						
Indian Civil Service Provident Fund deduction (if any)						

(Signature)

Place

Date

\* In cases of subscribers to India Civil Service Family Pensions and Superior Services (India) Family Pension Fund, interest accrued in India to be given here

## Abbreviations

M C .  
E C A  
Y M D  
Art

Medical Certificate  
Exchange Compensation Allowance  
Years, Months, Days  
Article

## NOTES

1 —Distinguish leave granted on medical certificate from leave granted without medical certificate, and if the leave, though technically of the latter description, was granted in consequence of the production of a medical certificate, or on medical grounds, mention the fact

2 —Except in the case of Chaplains, leave salary should be stated in whole rupees only a month (fractions being omitted and the next higher rupee taken where the fraction exceeds one half) and not in pounds a year, and in entering "the rate of leave salary" it should be stated, in the first place, without reference to the maximum or minimum applicable, and then, if a maximum or minimum applies or if the leave salary is such that a future change in the current rate of exchange may render a maximum or minimum applicable, the words should be added "subject to a maximum (or minimum) of, etc."

3 —The ordinary rate of conversion will be the rate of exchange for telegraphic transfers from Calcutta on London on the day on which each monthly payment is made, subject to a minimum rate of 1s 4d per rupee in respect of leave salary drawn on account of the first four months of leave on average pay and of 1s 6d per rupee in other cases. The maximum rates of leave salary are those prescribed in Fundamental Rule 89 and the minimum rates those prescribed in Fundamental Rule 90

4 —It must be shown whether a Government servant is entitled to the full amount of leave permitted by the rules

5 —In line 7 the Articles of the Fundamental or other Rules under which the advance is made should be mentioned

6 —The date on which any Government servant will, during the currency of leave, complete the term of service, or attain the age after which by any rule he is required to retire from the service, should be shown in line 10

7 —These rules apply also to leave salary certificates granted to non gazetted Government servants when they proceed on leave out of India and draw their leave salary out of India. In such cases the fact that the Government servant is a non gazetted Government servant should be noted against entry 2

8 —In preparing the leave salary certificates of the subscribers under the Indian Military Service Family Pension Regulations and to the Indian Military Widows' and Orphans' Fund, who take leave under the Fundamental Rules, the instructions given in Government of India, Finance Department, No 914 F E, dated the 10th May 1922, should also be observed, viz, the leave salary certificate should show clearly the rate of leave salary, the monthly maximum of average pay, whether it is likely to become effective or not and the period for which the leave salary is not subject to the monthly maximum

9 The following particulars should be noted in line 8 —

(1) the major, minor and detailed head of account,

(2) whether debitable to Central or Provincial revenues, if the latter, the name of the Provincial Government,

(3) whether the expenditure pertains to a "Reserved" or to a "Transferred" subject,

(4) whether the expenditure is "voted" or "non voted"

When the head of account to which the leave salary is debitable during extensions of leave differs from the head to which it was debitable during the period of leave originally granted, this fact should be indicated

10 In line 11, if the leave granted is less than 22 months, calculations up to 28 months' absence only may be given in the first instance, and as soon as the leave is extended so as to bring the total period of absence from duty to 22 months or more, an amendment to the original leave salary certificate should be issued at once showing the amount of further leave due on medical certificate beyond 28 months

11 —In the case of Government servants to whom the rules regarding the grant of passages to civilian Personnel of British Domicile engaged for service in India appl. an additional entry should be made showing whether they and their families were given the benefit of Rule VII, and whether they were allowed a similar benefit under either Rule VII or Rule VIII on returning to India.

12 —In all English Leave Salary certificates the particulars of all outstanding advances (including passage advances) should be noted under item 16, and in the case of Motor Car and similar advances the date from which the recovery of monthly instalments should be effected should be stated.

13 —With the exception of privilege leave earned in a Civil Department which should be taken first, a Military Officer in Civil employ may set off the leave he takes against the civil leave or military leave at his credit, as he likes. A definite election in the matter should be obtained from all such officers and the election should be noted in the leave salary certificate.

14 —Where subscriptions or recoveries relate to Sterling Branches of Provident Funds this should be indicated clearly under item 16.

## FORM No. F R 2-B

[NOTE —Forms supplied in bound books with two foils and one counterfoil]  
(See paragraph 8 of Instructions)

No.                      of 19                      .

*Leave Salary Certificate for leave salary payable in India*

Mr                      of the                      , having been granted leave for a period  
of                      years                      months and                      days under order No.                      dated the  
                    .                      , is hereby allowed to draw his leave salary from the                      .  
                    treasury from the                      19                      .

## 2 Monthly rate of leave salary

Nature of leave, specifying periods on average pay, half average pay and quarter average pay, respectively	From	To	Y	M	D	Monthly rate of leave salary	REMARKS

3 He may be paid (1) pay from                      to                      .. at Rupees                      per  
mensem, and (2) allowances from                      .. to                      .. at Rupees                      per  
mensem.

4 The payment should be charged to                      . . . . .

†5 The following deductions are to be made from the leave salary

General Provident Fund

Postal Insurance Fund

Income-Tax

Other deductions, e g , advances, etc

Accountant General.

Forwarded to                      ..

Through the                      ... ..

Office of the                      ...

Deputy Accountant General.

Dated at                      .. the ..

Assistant Accountant General.

\* The word Deputy or Assistant may, when necessary be written before 'Accountant General'.

† Where the deductions relate to Sterling Branches of Provident Funds this should be indicated clearly under item 5.

## F. R. FORM No. 3.

*Deleted.*

## F R FORM No. 4

[See paragraphs 15 to 17 of Instructions ]

Audit Officer's letter to the Government servant proceeding on leave out of India.

To

SIR,

With reference to the order noted in the margin, granting you leave out India, I have the honour to say that it is necessary for you to obtain from me a leave-salary certificate to enable you to draw your leave-salary

Here enter number and date of the order, name of the authority granting the leave, and page of the gazette in which the leave is notified

2 To enable me to prepare your leave-salary certificate, it is necessary that you send me the information asked for in the enclosed F R Form No 5 and also your formal certificate of giving over charge of your office, date and hour, at your earliest convenience

•3 If you are in, or intended to pass through (Audit Officer's station), your certificate will be prepared, and your pay and allowances paid up to the date before your leave commences except in the case referred to in paragraph 4 below, on your calling personally at my office, and presenting a last-pay certificate from the officer from whom you last drew your pay and allowances Otherwise, I shall cause the leave-salary certificate to be sent to the address specified by you, and the pay and allowances to be paid through the officer from whom you draw your pay and allowances

4 Leave salary due for the first four months of leave on average pay taken by itself or in combination with other leave may be drawn either in India or out of India If you desire to draw it in India, a separate leave-salary certificate for this portion of the leave will be issued, but you will be allowed to draw the pay and allowances for the broken period of the month up to the date of relief only at the commencement of the next month along with the leave-salary for the rest of the month

5 If you wish to draw your leave-salary in India under the provision of paragraph 4 above, you should either grant your Agents a power-of-attorney or leave your bills ready signed in their custody for presentation as they fall due A guarantee bond undertaking to refund over-payments should be furnished by your Agents unless they have executed a general bond of indemnity.

NOTE —(Paragraphs 4 and 5 do not apply to non gazetted Government servants who have to draw their leave-salary through the Head of the office and should be omitted from the letters addressed to them)



6 I send herewith a copy of a Memo of Information for the guidance of Government servants proceeding on leave out of India and a blank Form (F R Form No 7) of the date of leaving India to be signed and sent to me from the first port at which your vessel touches

7 If you wish to draw your leave salary in a Colony, please send me three specimens of your signature

Accountant General

### F R FORM No 5

[See paragraph 15 of Instructions]

Information required by the Audit Officer before the leave-salary certificate can be drawn up

(This form should be returned duly filled up to the Audit Officer one clear week before the date of making over charge)

### No 135

*Pages 138-39, F. R. Form No. 5—*

(1) *Add* the following to item 5 of this form

“ If in India, at what treasury ? ”

(2) *Substitute* the following for items 7 8 and 9 of this form

7. (a) What advance, if any, do you require now ? 7(a) - -

(b) Do you desire to adjust the advance in India or in England ? 7(b) - -

8. Do you intend to pay your Family Pension Fund subscriptions (specify the name of the Fund or Funds) in England or in India by deduction from your leave salary ? (See paragraphs 8 to 11-A of F R Form 5-A). 8

9 Do you wish to subscribe to the General or any other Provident Fund ? 9  
If so, to which and for what period of your leave and at what rate ? Do you propose to refund during leave the advance, if any, withdrawn from the Fund ?

(3) *Insert* the following as an item No 7 (b) re-numbering the existing item 7 as 7 (a) in the footnote

“ No 7 (b) is for Military officers subject to the Military Leave Rules only ”

(4) *Substitute* the words “ Note 11 ” for “ Note 9 ” in Note 1 of this form.

[Audit Code, Vol. II, 1st Edn (2nd Rep ), No 135, dated the 2nd November 1936 ]

No 5 Leave salary due for the first four months of the period of leave on average pay, if any, at the commencement of any period of leave out of India can be drawn in or out of India at the Government servant's option. In India it can be drawn only on the first of each month in arrears by an authorised agent under a guarantee bond or on production of a life certificate. The allowances for a broken period of a month may be drawn any time after the expiration of the leave.

No 7 is for Military Officers subject to the Military Leave Rules and for Chaplains only.

No 8 is for members of the Indian Civil Service only.

NOTE 1 —In the case of non gazetted Government servants to whom Note 9 to F R Form 2 or Note 4 to Form No 1 under the Supplementary Rules applies, an additional question should be inserted to obtain the information required under that note.

NOTE 2 —With the exception of privilege leave earned in a Civil Department which should be taken first, a Military officer in Civil employ may set off the leave he takes against the civil leave or military leave at his credit, as he likes. When Form 5 is sent to such an officer question 10 should be added in manuscript 'Is the leave to be set off against the military leave or against civil leave at your credit?' The answer should be noted on his leave salary certificate.

NOTE 3 —Where subscriptions or recoveries relate to Sterling Branches, this should be indicated clearly against Question 9.

Dated at	}	(Signature)
The of 19		(Designation)
To the Accountant General		

### F R FORM No 6

*Deleted*

### F R FORM No 7

[See paragraph 20 of Instructions]

Report of actual sailing

From

To

The Accountant General

SIR,

I have the honour to report that I sailed from India by the steamer—  
 Class which left on day

The 19

I have, etc ,

(Signed)

Noted and forwarded to the Secretary to the Government of  
 Department

The 19 .

Accountant General.

### F. R. FORM No. 8.

*Deleted.*

F R FORM No. 9.  
[See paragraph 33 of Instructions.]

Leave account of

LEAVE TAKEN

Duty	Leave earned	Leave at credit 2 + 7	ON HALF OR QUARTER AVERAGE PAY			Total 4 + 5 (b)	Balance (3—6)	Signature of attesting officer
			On average pay	Actual period (a)	Period converted to leave on average pay (b)			
1	2	3	4	5	6	7	8	
From To Y M D Y M D Y M D Y M D Y M D Y M D								

APPENDICES.

INSTRUCTIONS

- (1) The account is to be maintained in terms of leave on average pay
- (2) In the case of Government servants already in Government service, the first entries, 1, 2, 3, the entries that will be made on 1st January 1922, or from the date on which the Government servant concerned elects to come under the Fundamental Rules, will be in columns 3, 4 and 5, the entries to be made in accordance with Fundamental Rules 77 and 78
- (3) When a Government servant applies for leave, columns 1 to 3 are to be filled up for arriving at the leave at his credit. The period of leave shown in column 3 should be arrived at by adding the new entry in column 2 to the last previous entry in column 7
- (4) When a Government servant returns from leave, columns 4, 5, 6 and 7 will be filled up. The portion of the leave on half or quarter average pay (together with the leave on subsistence grant under the Note to Rule 89) will be entered in column 5 (a), and this period divided by 2 is the entry to be made in column 5 (b)
- (5) The maximum prescribed in Fundamental Rule 81 (a) will be applied to the totals of the periods in column 6, while the maximum in Fundamental Rule 81 (b) should be applied to the totals of the periods in column 1
- (6) If a Government servant passes from under the ordinary to the special leave rules a new leave account must be opened
- (7) When a Government servant is transferred for service under another Government a separate account should be opened in this form for showing the leave earned under that Government and the leave the cost of which is debited to that Government. This account will be in addition to the main leave account, which must be a complete record of all leave earned and taken under these rules throughout his service



*Instruction for filling up Form No F R 9-A*

1 The Account is to be maintained in terms of leave on average pay. For this purpose, actual periods of leave taken on half or quarter average pay as entered in column 13 should be divided by 2 and posted in column 14.

2 In the case of officers who were subject to the Civil Service Regulations leave rules before they elected the Fundamental Rules, the account should commence with an opening entry in columns 4, 5, 6, 7, 8, 11, 13, 14, 15, 16, 17 and 18. The words "Due on (date of coming under the Fundamental Rules)" should be written across columns 1, 2 and 3 and against these words credit under Rule 77 (b) (i) (1) should be given in column 4 and column 6 and that under Rule 77 (b) (i) (2) and Rule 77 (e) in column 5 and column 7, while debit for commuted furlough taken under the old leave rules should be given in column 11 and that under Rule 78, Note (2) (i) (a), in column 13, one half of the latter being entered in column 14. The sum total of the entries in columns 6 and 7 and in columns 11 and 14 should be entered in columns 8 and 15 respectively. The difference between the entries in columns 8 and 15 should be entered in column 18 and the entry in column 4 or 6 should be repeated in column 16, while the entry in column 5 or 7 *minus* the sum total of the entries in columns 11 and 14 should be shown in column 17.

3 When a Government servant applies for leave, columns 1 to 8 should be filled up. Columns 1, 2 and 3 should show the Government served under and the period of duty up to the date preceding that on which the Government servant intends to go on leave, and columns 4 and 5 should each show 1/11th of this period, (but see Note 2 below), the sum total of the two entries representing the period of leave (*i.e.*, 2/11ths of duty) earned under Rule 77 (b) (i) (3). To the new entry in column 4 should be added the last entry in column 16 and the resultant figure should be posted in column 6, similarly to the new entry in column 5 should be added the last entry in column 17 and the resultant figure should be posted in column 7. The total of the entries in columns 6 and 7 will be shown in Column 8.

NOTE 1—If during the period of duty prior to a Government servant's going on leave he has served under two or more Governments, the period of duty and the leave earned under each Government should be shown in separate lines in columns 1 to 5 and the sum total of the new entries in column 4 and the last entry in column 16 should be posted in column 6 and of those in column 5 and the last entry in column 17 in column 7, the total of the entries in columns 6 and 7 being shown in column 8.

NOTE 2—The sum total of the entries in column 5, inclusive of the opening entry mentioned in instruction No. 2 should not exceed  $2\frac{1}{2}$  years [Rule 81 (a) (i)], and no entry should be made in this column when this limit of  $2\frac{1}{2}$  years is reached.

When columns 1 to 8 have been posted, column 8 will show the *maximum* amount of leave which may be granted *in terms of leave on average pay* [but see Rule 81 (d)] to a Government servant on the date on which he intends to go on leave. The *maximum* amount of leave *on average pay* which may be granted on that date with medical certificate or out of India and Ceylon will be the sum total of the last entry in column 6, and the unspent balance of "one year" limited to 8 months at a time, provided this sum total is covered by the period entered in column 8, in the case of leave in India or Ceylon.

without medical certificate, the maximum will be the last entry in column 6 limited to 4 months at a time. The limits of 8 and 4 months may be exceeded as provided in the note to Fundamental Rule 81 (b)

4 When a Government servant returns from leave, columns 9 to 18 should be filled up. The period of leave taken on average pay should be entered in columns 9, 10 and 11, that taken on medical certificate or spent elsewhere than in India or Ceylon should be entered in column 11 till the limit of one year is reached and thereafter in column 10. The actual periods of leave on half or quarter average pay (together with leave on subsistence grant under the Note to Fundamental Rule 88) and overstayal of leave (*vide* Fundamental Rule 73) should be entered in column 13 and one half of it in column 14.

NOTE 1 —Leave on average pay taken under the Fundamental Rules in India without medical certificate in excess of the last entry in column 6 before the deletion of "*plus 1 year*" from Rule 81 (b) (ii) should be entered in column 11.

NOTE 2 —If the leave taken on half average pay exceeds the amount at credit on half average pay, the excess should be shown in red ink in column 17. If this debit shown in column 17 exceeds the credit, if any, shown in column 16, the net debit in column 18 will be recorded in red ink. The entry in column 18 is the leave due under Fundamental Rule 80. The balance of leave due on average pay shown in column 16 remains unaffected by any debit entries in columns 17 and 18, but cannot be utilised until, under the operation of Fundamental Rules 77 and 81 (e) leave again becomes due under Fundamental Rule 80 and then only to the extent of the leave due.

5 The total period of leave in terms of leave on average pay taken in a Government servant's whole service as entered in column 15 should not exceed the privilege leave credited to him in column 4 on his coming under the Fundamental Rules, *plus* all periods of leave subsequently entered in that column, *plus* 2½ years.

6 When a Government servant is transferred to service under another Government, a separate account should be opened in F R Form No 9 for showing the leave earned under that Government and the leave the cost of which is debited to that Government. This account will be in addition to the main leave account, which must be a complete record of all leave earned and taken under these rules throughout his service.

F R. FORM

See paragraph 33

*Leave Account Form for permanent piece-workers employed in the Govern-  
ment of India, Finance Department,*

Leave Account of ..

Date of commencement of service

[illegible]

NOTES —(1) In calculating the length of service the period of continuous temporary

(ii) Gazetted holidays counted against leave under rule 1(c) of Annexure II

No. 9-B.

of Instructions ]

ment of India Presses who are not classed as "inferior" (vide Annexure Resolution No F 119-R I /28, dated the 6th September 1928)

Date of birth

Date of attaining the age of  $\frac{55}{60}$  years

pay on medical certificate				Injury leave taken on half pay												Remarks			
Total including balance col 12+ col 7				Leave taken			Balance			Period (limited to 2 years for each disability)			Total leave during service (to be limited to 5 years during whole service)						
From				To	Period limited to one year at a time including leave taken in column 3(iv)			From			To	Total							
8				9	10	11			12			13	14	15			16	17	
Y	M	D				Y	M	D	Y	M	D			Y	M	D	Y	M	D

service rendered by a piece worker up to the date of his being brought on to permanent Establishment shall be taken into account

- to the Finance Department Resolution mentioned above should be entered in red ink



[See paragraph 33

*Leave Account form for permanent salaried Industrial Employees in the Govern  
Manager who are not classed as "inferior" (Vide Annexure I to  
dated 6th September 1928)*

## Leave Account of

Date of commencement of service

Leave on average pay

[illegible]



## F R FORM No 10.

[See paragraph 34 of Instructions ]

*Service Book.*

Space should be provided on the reverse of the title page of the service book to record thumb and finger impressions of (non-gazetted) Government servants under the following heading

“ Thumb and finger impressions of (non-gazetted) Government servant ”

The opening page of the service book should contain the following

- (1) Name
- (2) Race
- (3) Residence
- (4) Father's name and residence.
- (5) Date of birth by the Christian era as nearly as can be ascertained
- (6) Exact height by measurement
- (7) Personal marks for identification
- (8) Signature of Government servant.
- (9) Signature and designation of the head of the office or other attesting officer

NOTE —The entries in this page should be renewed or re attested at least every five years and the signature in lines (8) and (9) should be dated. Finger prints need not be taken afresh every five years under this rule

The remaining folios of the service book should be divided into fifteen columns viz

- (1) Name of post
- (2) Whether substantive or officiating, and whether permanent or temporary
- (3) If officiating, state-
  - (i) Substantive appointment, or
  - (ii) whether service counts for pension under Article 371, Civil Service Regulations
- (4) Pay in substantive post
- (5) Additional pay for officiating
- (6) Other emoluments falling under the term “ Pay ”.
- (7) Date of appointment
- (8) Signature of Government servant
- (9) Signature and designation of the head of the office or other attesting officer in attestation of columns 1-8

- (10) Date of termination of appointment.
- (11) Reason of termination (such as promotion, transfer, dismissal, etc )
- (12) Signature of the head of office or other attesting officer.
- (13) Leave
  - (i) Nature and duration of leave taken.
  - (ii) Allocation of periods of leave on average pay up to four months for which leave salary is debitable to another Government
    - (a) Period
    - (b) Government to which debitable.
- (14) Signature of the head of the office or other attesting officer.
- (15) Reference to any recorded punishment or censure, or reward or praise of the Government servant

## FORM No I UNDER THE SUPPLEMENTARY RULES.

[See paragraphs 14 and 16 of Instructions ]

## COLONIAL LEAVE SALARY WARRANT.

Debitable to <sup>Civil</sup>  
Military estimates

(For I C S and Military Officers in Civil Employ )

(Obverse )

Warrant No

of 19

Mr

having been granted leave for a period of \_\_\_\_\_ months and  
 days under the orders of the Government of \_\_\_\_\_ is hereby allowed  
 the privilege of drawing his leave-salary at \_\_\_\_\_ from

2 His leave-salary will be as shown below and will be payable monthly in sterling converted from rupees at 1s 6d a rupee but will be subject to the following *maxima* and *minima*

Period	Rate in rupees a month	Minimum rate of exchange	Minimum £ a month	Maximum £ a month
From _____ to _____				
From _____ to _____				
From _____ to _____				

Form No I under the Supplementary Rules

"4 The paying officer is requested to take steps to ensure that when the Government servant returns to India he draws leave salary in the Dominion or Colony up to the day before that on which the Vessel by which he returns is due to arrive at the Asiatic port of disembarkation."

[Audit Code, Vol II, 1st Edition (2nd Reprint), No 158, dated the 1st June 1937.]

Total      £

A balance of donation on      £      and interest £\*      is  
for

recoverable at £      a month from

Indian Civil Service Provident Fund Deductions (if any)

Where the amount of a deduction is expressed in rupees, it shall be converted into sterling at the same rate as the leave-salary from which it is deducted.

Dated at

The 19 .

Accountant General.  
Comptroller.

\*In cases of subscribers to the Indian Civil Service Family Pension Fund, interest accrued in India to be given here.

(Reverse)

[illegible]

One copy of this Warrant will be retained by \_\_\_\_\_ and will be given up to the Audit Officer in India on his return to India. Each

payment will be recorded on the reverse of the copies kept by the Colonial Disbursing Officer and by and will be certified by the paying officer and receipted by -

NOTE 1 —Leave salary is payable in rupees to Government servants residing in Ceylon during their leave (Fundamental Rule 91)

NOTE 2 —The signature of the Government servant concerned should be obtained on the "original" copy of the warrant

NOTE 3 —The rate of conversion will be 1s 6d a rupee

The maximum rates of leave salary are those prescribed in Fundamental Rule 89 and the minimum rates those prescribed in Fundamental Rule 90

NOTE 4 —In the case of Government servants to whom the rules regarding the grant of passages to civilian Personnel of British Domicile, engaged for service in India, apply, an additional entry should be made showing whether they and their families were given the benefit of Rule VII, and whether they were allowed a similar benefit under either Rule VII or Rule VIII on returning to India

NOTE 5 —The paying officer, except in the case of a Dominion or Colony which accounts direct to India, is requested to advise the High Commissioner for India, India House, Aldwych, London, W C 2, promptly on the officer's departure from such Dominion or Colony, whether for India, England or any other Dominion or Colony, giving particulars of amounts of pay issued and of any deductions therefrom

NOTE 6 —The particulars of all outstanding advances (including passage advances) should be noted under item 4. In the case of Motor Car and similar advances, the date from which the recovery of monthly instalments should be effected should be stated

## FORM No I-A UNDER THE SUPPLEMENTARY RULES.

### COLONIAL LEAVE SALARY WARRANT

Debitable to <sup>Civil</sup>  
Military estimates

(For Uncovenanted Services)

(Obverse)

Warrant No

of 19 .

Mr

having been granted leave for a period of \_\_\_\_\_ months  
and \_\_\_\_\_ days under the orders of the Government of \_\_\_\_\_  
is hereby allowed the privilege of drawing his leave-salary at \_\_\_\_\_  
from \_\_\_\_\_

2 His leave-salary will be as shown below and will be payable monthly in sterling converted from rupees at 1s 6d a rupee but will be subject to the following *maxima* and *minima*

Period		Rate in rupees a month	Minimum rate of exchange	Maximum £ a month	Minimum £ a month
From	to				
From	to				
From .	to				

159 <sup>4.</sup>  
~~4.~~ The following deductions are to be made from the leave-salary of

No. 159.

Page 152, Appendix 10

Form No I-A under the Supplementary Rules .

*Insert the following as paragraph 4 in this form renumbering the existing paragraph 4 as 5.*

“ 4. The paying officer is requested to take steps to ensure that when the Government servant returns to India he draws leave salary in the Dominion or Colony up to the day before that on which the Vessel by which he returns is due to arrive at the Asiatic port of disembarkation ”

[Audit Code, Vol II, 1st Edition (2nd Reprint), No. 159, dated the 1st June 1937]

ducted

Accountant General  
Comptroller

Dated at

The

19 .

(Reverse )

Name, rank and description of payee	Period for which payment is made	Monthly rate	Amount	Signature of paying officer	Receipt of payee
		£ s d	£ s d		

One copy of this warrant will be retained by \_\_\_\_\_ and  
will be given up to the Audit Officer in India on his return to India. Each  
payment will be recorded on the reverse of the copies kept by the Colonial  
Disbursing Officer and by \_\_\_\_\_ and  
will be certified by the paying officer and receipted by \_\_\_\_\_

NOTE 1.—Leave salary is payable in rupees to Government servants residing in Ceylon during their leave (Fundamental Rule 91)

NOTE 2.—The signature of the Government servant concerned should be obtained on the "original" copy of the warrants.

NOTE 3 —The rate of conversion will be 1s 6d. The maximum rates of leave salary are those prescribed in Fundamental Rule 89 and the minimum rates those prescribed in Fundamental Rule 90

NOTE 4 —In the case of Government servants to whom the rule regarding the grant of passages to civilian Personnel of British Dominions engaged for service in India apply, an additional entry should be made showing whether they and their families were given the benefit of Rule VII, and whether they were allowed a similar benefit under either Rule VII or Rule VIII on returning to India

NOTE 5 —The paying officer, except in the case of a Dominion or Colony which accounts direct to India is requested to advise the High Commissioner for India, India House, Aldwych, London, W C 2, promptly on the officer's departure from such Dominion or Colony, whether for India, England or any other Dominion or Colony giving particulars of amounts of pay issued and of any deductions therefrom

NOTE 6 —The particulars of all outstanding advances (including passage advances) should be noted under item 4. In the case of Motor Car and similar advances, the date from which the recovery of monthly instalments should be effected should be stated

## FORM No II UNDER THE SUPPLEMENTARY RULES.

### *Certificate of Leave.*

Granted to

proceeding out of India.

- 1 Government under which employed
- 2 Post last held
- 3 Nature of leave granted
- 4 Date of commencement of leave
- 5 Date of expiry of leave
- 6 Whether a medical certificate of fitness must be produced before return to duty
- 7 Amount of leave, expressed in terms of leave on average pay, at the Government servant's credit on the expiry of the present leave
- 8 Period of leave on average pay which might under Fundamental Rule 81 be granted if the present leave were extended (Further particulars required in the case of Military Officers in Civil employ)
- 9 Date of entry under Civil leave rules
- 10 Amount of leave at credit at commencement of present leave —

Earned in respect of service under Military rules

Earned in respect of service under civil rules

The

19 .

(Signature)

(Designation).

NOTE 1 —No leave salary is payable on this certificate

NOTE 2 —This certificate must be produced before the High Commissioner with any application for an extension of leave or permission to return to duty or the grant of a last pay certificate



*Memorandum explaining how the existing orders in the several articles in the Civil Service Regulations have been dealt with in the instructions issued by the Auditor General under Fundamental Rule 74*

1 *Paragraph 1* This includes the provisions contained at present in clauses (a) and (d) of Article 841 of the Civil Service Regulations. Under the existing system of audit it is necessary that the Audit Officer should certify the admissibility of the leave before it is sanctioned. The provision has, therefore, been retained as an instruction of the Auditor General.

2 *Paragraph 2* This order is not based on any rule at present included in the Civil Account Code or the Civil Service Regulations. A similar rule is, however, included in some departmental codes (e.g., paragraph 109, Public Works Department Code), and is followed in practice in all civil offices. Only leave which is admissible can be sanctioned and the admissibility of the leave can be verified only by a reference to the leave account. It is considered that an explicit rule to this effect should be contained in the authorised instructions.

3 *Paragraph 3* This provides for the orders in the note under Rule 1 below clause (i) of Article 314, Civil Service Regulations.

4 *Paragraph 4, clause (a)* The provision in this clause is intended to replace the orders contained in Articles 855-A and 856, Civil Service Regulations. The orders as they stand are very complicated and prescribe different sets of procedure for different kinds of officers. It would be sufficient if all the applications are required to be sent to the Civil Audit Officer who will, when necessary, consult the Military Audit Officers. Clause (b) provides for the orders contained at present in Articles 856 (c), 860, the Note under 871 and 875. As the Civil Audit Officer has to consult the Military Controller he can obtain the certificate at the same time.

5 *Paragraph 5* This reproduces the portion of the orders in Article 780 Civil Service Regulations, which is essential for purposes of audit.

6 *Paragraph 6* Article 865 prescribes the locality in which the leave-salary of a non-gazetted Government servant should be drawn and the conditions which should be observed before it can be paid. Orders regarding locality cannot be issued as part of audit requirements and so paragraph 6 only prescribes the other conditions contained in Article 865. The general orders framed by the Governor General in Council under rule 16 of the Devolution Rules include a provision to the effect that the leave-salary of a non-gazetted Government servant paid in India should be drawn only in that district in which his pay could be drawn if he were on duty.

7 *Paragraph 7.* This reproduces that portion of the orders in Article 874 which relates to payment of leave-salary in India. The term "office of payment" has been substituted for "treasury" so that the rule may be applied even in the case of those departments which make their own payments, e.g., by cheques.

8. *Paragraph 8* This reproduces the orders in Article 878, except that the provision that a certificate is necessary only when the Government servant proceeds from one place to another has been cancelled because an authority from the Audit Officer specifying the leave-salary permissible is necessary.

in all cases. A clause has also been added at the end of this paragraph to the effect that, when the Government servant desires to change the office of payment, a fresh leave-salary certificate must be obtained from the Audit Officer within whose jurisdiction his last pay was drawn. This clause is taken from Article 887. As the instructions apply also to cases of Government servants on leave in India, they have been included in this paragraph.

9 *Paragraph 9* This reproduces the orders in Article 864, Civil Service Regulations.

10 *Paragraph 10* This provides for the procedure laid down in Fundamental Rule 91, by which Government servants who reside in Asia during their leave have to draw their leave-salary in India. The note under the paragraph is an audit requirement.

11 *Paragraph 11* is intended to preserve the special procedure obtaining at present in these departments which is safeguarded by Article 866, Civil Service Regulations.

12 *Paragraph 12* A last-pay certificate has to be produced by a Government servant who has to draw arrears of leave-salary or pay due under Article 41, Civil Account Code, Volume I (8th edition).

13 *Paragraph 13* This reproduces the orders in Article 775-A, Civil Account Code, Volume II (7th edition).

14 *Paragraph 14* This reproduces part of the orders in Article 874 Civil Service Regulations, relating to the issue of a leave-salary certificate to those who desire to draw their leave-salary at the Home treasury, and part of the orders in Article 888, Civil Service Regulations, relating to the issue of a Colonial warrant, with this difference that the Audit Officer who audits the pay of a Government servant is required to issue the Colonial leave-salary warrant in the place of Audit Officers at the ports of embarkation in India or Burma who were formerly issuing the warrants as stated in Article 888, Civil Service Regulations. The issue of a separate leave-salary certificate by the Audit Officer concerned as specified in Article 881 becomes unnecessary, as he will himself issue a Colonial leave-salary warrant. A clause has been added to this rule providing for cases in which a gazetted Government servant may wish to draw his leave-salary in India during the first four months of leave on average pay. In these cases a leave-salary certificate, such as is ordinarily issued to a Government servant, drawing his leave-salary in India, should be issued to cover the period during which the Government servant wishes to draw his leave-salary in India. This rule does not provide for non-gazetted Government servants proceeding on leave out of India, as their cases are covered by paragraph 6 of these Instructions.

15 *Paragraph 15* This provides for the orders in Article 880, Civil Service Regulations. The note under the article is taken from Article 775, Civil Account Code, Volume II (7th edition).

16 *Paragraph 16* Reproduces part of the orders in Article 881 which are not included in paragraph 14, as well as part of the orders in Article 889. The existing orders require that the Government servant going on leave out of India should be paid up to the day before he leaves India.

These orders apply to the case of Government servants who proceed on leave to which no privilege leave is prefixed. When the Government servant goes on privilege leave or on combined leave, he is allowed to draw his allowances in England from the commencement of such leave. In future it would be simpler to have the leave-salary due from the commencement of the leave paid in England, if the Government servant so chooses, in all cases, subject to the conditions in Fundamental Rule 91. This rule accordingly provides that the Government servant should be paid up to the date of his relief.

17 *Paragraph 17* This reproduces the orders in Article 882, except that it is provided that the Government servant should be paid up to the date of his relief and not up to the date of his sailing.

18 *Paragraph 18* This is taken from Articles 872 and 873, Civil Service Regulations.

19 *Paragraph 19* This is in accordance with Article 904, Civil Service Regulations.

20 *Paragraph 20* This reproduces the orders in Article 883, Civil Service Regulations. As, under Fundamental Rule 68, the leave of a Government servant commences on the day on which transfer of charge is effected and does not depend upon the date of departure of the vessel in which the Government servant sails, the report of actual sailing is not required in the case of those to whom the rules in sections I to V of Chapter X of the Fundamental Rules are applicable.

21 *Paragraph 21* This provides for the orders in Article 884 and part of Article 889. "The High Commissioner for India" has been substituted for the "Secretary of State" and "India Office" as the former officer is now making payments of leave-salary in England.

22 *Paragraph 22* This reproduces the orders in Article 885, Civil Service Regulations.

23 *Paragraph 23* This provides for the orders in Article 898 (a), Civil Service Regulations.

24 *Paragraph 24* This is taken from the latter part of Article 300, Civil Service Regulations.

25 *Paragraph 25* This is a reproduction of the orders in Article 877, Civil Service Regulations.

26 *Paragraph 26* This is a part of the orders in Article 889, Civil Service Regulations.

27 *Paragraph 27* This is taken from Articles 886 and 890, Civil Service Regulations.

28 *Paragraph 28* is taken from Article 876, Civil Service Regulations.

29 *Paragraphs 29 to 32* are taken from Articles 855, 857 (b) and (c) and 611, Civil Service Regulations.

30 *Paragraph 33* This is a necessary record for purposes of reference.

31 *Paragraphs 34 and 35* These rules indicate the form in which records of service of non-gazetted Government servants should be maintained and the procedure that should be followed in maintaining them.

## F. R. FORM NO. 5-A.

*Memorandum of information for the guidance of Government servants proceeding on leave out of India*

1 If a certificate of departure accompanies this memorandum, the Gov-<sup>Report of</sup>  
ernment servant should sign, stamp and post it to the Audit Officer from <sup>ailing</sup>  
whom the memorandum is received

2 Leave begins on the day on which transfer of charge is effected or, if <sup>Date of com-</sup>  
charge is transferred after noon, on the following day <sup>mencement of</sup>  
<sup>leave</sup>

3 Under Fundamental Rule 91 a Government servant may draw in <sup>Leave salary</sup>  
India the leave-salary of the first part of any period of leave on average pay <sup>certificate for</sup>  
up to a maximum of four months, whether such leave be taken by itself or <sup>payment in</sup>  
at the commencement of a longer period of leave When a Government <sup>India</sup>  
servant on leave out of India exercises this option and desires to draw his  
leave salary in India

(1) his pay and allowances up to the date preceding that on which  
his leave commences are payable in India under the usual rules ,  
and

(2) if he is a gazetted Government servant, he must inform the Audit  
office, which audits his pay in his last post, through a form which  
will be received from it, from what treasury he wishes to draw  
his leave-salary and through what agency

4 In cases not falling under paragraph 3 above

(1) the pay and allowances of the Government servant will be paid <sup>Leave salary</sup>  
to him before he leaves India and the Audit Officer who audits <sup>certificate for</sup>  
his pay in his last post will arrange for this , and <sup>payment at the</sup>  
<sup>Home</sup>  
<sup>Treasury</sup>

(2) the Government servant must take with him a leave-salary  
certificate to enable him to draw his leave-salary from the  
Home Treasury

If the certificate cannot be prepared in time, or if a Government servant  
proceeding on leave to Europe is compelled to leave without a certificate,  
it will be forwarded to him to any address which he may leave

5 If a Government servant intends to draw his leave-salary in any of <sup>Colonial leave</sup>  
His Majesty's Colonies, the Audit Officer who audits his pay in his last post <sup>salary warrant</sup>  
will furnish him with a warrant addressed to the Colonial officer only on <sup>for payment of</sup>  
condition that any fund subscriptions due from him shall either be paid in <sup>leave salary</sup>  
advance or taken by deduction , in the latter case the warrant to the Colony <sup>in a Co ny</sup>  
will show only the net amount payable after such deduction

6 A Government servant taking leave out of India on medical certi- <sup>Leave on</sup>  
ficate should take with him one copy of the Medical Report upon his case, <sup>medical</sup>  
and be prepared to produce it before the Medical Board at the India Office <sup>certificate</sup>  
if required to do so.

Certificate of  
leave necessary  
in certain cases

7 If a Government servant proceeds on extraordinary leave out of India, or on leave on average pay out of India during which he does not propose to draw leave-salary, or if a Government servant proceeds to a Colony, he should obtain a certificate of leave in Form No II under the Supplementary Rules from the Audit Officer who audits his pay in his last post. This certificate has to be presented by the Government servant to the Secretary of State or the High Commissioner for India if he is on leave in Europe, North Africa, America or the West Indies and applies for extension of leave or for permission to return to duty or for a last-pay certificate before returning to duty.

Subscriptions  
to Funds

8 Subscriptions on account of the Bengal, Bombay and Madras Civil Funds, and the Bengal and Madras Service Family Pension Fund may be paid either in India or in England at the option of the subscriber and arrangement should be made for such payment by the subscriber. In the case of Military Officers in Civil employ subscriptions on account of Indian Military Service Family Pension Fund will be deducted from the leave-salary of the officers concerned. Officers should see that the necessary deductions are made. Premiums and subscriptions on Postal Insurance policies and contracts for monthly allowances, subscriptions for the Bengal Uncovenanted Service Family Pension Fund, the Bombay Family Pension Fund of Government servants, the General Family Pension Fund and the Hindu Family Annuity Fund are not payable in England.

9 Subscriptions to the General Provident Fund may be paid by remittance in cash to the Audit office which audited his pay in his last post in the case of a Government servant on leave who draws his leave-salary from a Colonial Treasury but when a subscriber draws his leave-salary from the Home treasury of the Government of India, his subscription may be paid by deduction from such salary.

A Government servant who draws his leave-salary from the Home treasury and who desires to subscribe during his leave or any part of it must notify his intention beforehand in order to allow of the deductions from his leave-salary being noted in his leave-salary certificate. Unless an extension of leave is granted, the option thus notified will be final.

10 Before departure on leave, a subscriber to the Indian Civil Service Provident Fund should intimate to the Account officer of the province or department in which he is permanently employed the amount which he desires to contribute monthly during his leave. A subscriber to the Bengal and Madras Service Family Pension Fund should communicate with the Accountant General, Central Revenues, and a subscriber to any other fund with the Secretary of the Fund concerned, informing him of the arrangement he proposes to make regarding the payment of his subscription during his absence.

11 Contributions due under the Indian Civil Service Family Pension Regulations must be paid in England in sterling. If a subscriber previous to quitting India has commenced the payment of any donation by instalments, he may either complete the payment of his donation in India before leaving or pay the remaining instalments in England at English rates. Subscribers to this fund will obtain from the Audit Officer who audits their

pay in their last posts a certificate of the date up to which they have paid their subscriptions

11-A Subscriptions under the Superior Services (India) Family Pension Fund are payable during leave, but the Secretary of State in Council may at his discretion permit recovery of subscriptions due over a prolonged period of leave on medical certificate or of extraordinary leave without pay to be postponed until the expiration of such leave

12 When a Government servant arrives in the United Kingdom he should at once report his arrival by letter to the High Commissioner for India at India House, Aldwych, London, W C 2, giving an address at which letters will find him, and he should forward his leave-salary certificate to the same authority on arrival, or as soon as he receives it from India Report of arrival in the United Kingdom

12-A Military Officers in Civil employ are bound by the rules contained in paragraphs 883 and 884 of the Regulations for the Military Officers in Civil employ

### No. 16.

*Page 159, Appendix 10, F R. Form No. 5.A*

In line 1 of paragraph 13 *add* the words " including the sterling leave salary of Government servants drawing their leave salary in India or in a Dominion or Colony " within brackets after the words " The leave salary "

[Audit Code, Vol II, 1st Edn (2nd Rep ) No 16, dated the 1st October 1935 ]

or other agent, duly authorised under power of attorney, on production of a life certificate filled up and executed in the manner directed thereon (except in cases where proof of existence is not required owing to the banker having been permitted to execute a Deed of Covenant and Indemnity guaranteeing the Secretary of State or the High Commissioner against loss consequent on his dispensing with the production of such proof), or on presentation of a payment form comprising a receipt and a life certificate both duly completed by the Government servant. A supply of life certificate forms may be obtained from the High Commissioner on the Government servant's written application

NOTE 1 —If the leave salary is drawn by a banker or agent who has executed a general bond of indemnity, a life certificate should be produced at least once a year

NOTE 2 —If the Government servant intimates to the High Commissioner his election of this method he will be regularly supplied with the requisite payment form as the due date of issue approaches

14 Payment of leave-salary will not be made by a Colonial authority unless the Government servant produces his copy of the warrant. Each payment made in the Colony will be endorsed upon the warrant Payment in a Colony

When no space for the entry of endorsements of payment remains upon the back of a Colonial leave-salary warrant, or when a warrant is lost or destroyed, the Government servant concerned should make an application for a fresh warrant through the Colonial Disbursing Officer to the Audit Officer who issued the original warrant

15 If the transfer from one Colony to another of payment of the leave-salary of a Government servant is sanctioned by the Colonial authorities, such transfer must be reported by the Government servant to the Governor General in Council and to the High Commissioner Transfer of payment from one Colony to another

Transfer of  
payment from  
the Home  
Treasury to a  
Colony and  
*vice versa*

16 If a Government servant drawing his leave-salary in a Colony desires to transfer payment to the Home Treasury, he can do so on production of his warrant to the High Commissioner. If one drawing his leave-salary from the Home treasury desires to transfer payment to a Colony, he must obtain a warrant from the High Commissioner. A transfer of this kind must be reported by the Government servant to the Governor General in Council.

Extension or  
commutation  
of leave

17 A Government servant absent on leave in Europe, North Africa, America or the West Indies, who wishes to have his leave extended or commuted, must apply to the High Commissioner for India about three months before the expiry of his leave and, unless the extension is desired on medical grounds, or is for a period of not more than 14 days, he must produce with his application evidence that the Government on whose cadre he is borne has been referred to by him and has no objection to the extension or commutation desired. It is in exceptional cases only that the High Commissioner will grant an extension without the production of such evidence and then for such period only as may be necessary to obtain the orders of the Government concerned, which will be sought by telegraph at the applicant's expense.

18 If on medical grounds a Government servant on leave in any of the localities named in paragraph 17 desires an extension for more than 14 days he must satisfy the Medical Board at the India Office of the necessity for the extension. In order to do so, he must, as a general rule, appear at the India Office for examination by the Board, but in special cases, and, particularly, if he is residing at a distance of more than 60 miles from London, a certificate in a form to be obtained from the High Commissioner may be accepted if signed by two medical practitioners. A certificate obtained outside the United Kingdom and signed by foreigners must be attested by consular or other authority as bearing the signature of qualified medical practitioners. If application for extension be delayed until the last two months of leave, advice of any extension granted for a period of more than seven days will be sent to India by telegraph and the cost of the telegram will ordinarily be charged to the Government servant.

19 If a Government servant on leave in any of the localities named in paragraph 17 has been granted leave on medical certificate and desires an extension on grounds other than medical, he must satisfy the Medical Board as prescribed in paragraph 18 above that he has recovered his health. Any such extension without medical certificate will only be admissible if the extension was due at the time the original leave was granted.

In the case of a Commissioned Medical Officer the local Government will make a reference to the Director General, Indian Medical Service, before granting the permission.

20 A Government servant on leave out of India elsewhere than in any of the localities named in paragraph 17 who wishes to have his leave extended or commuted must apply three months before the expiry of the leave to the authority in India which granted it.

“ We hereby certify that we have carefully examined C D of the \_\_\_\_\_ who is suffering from \_\_\_\_\_ and we declare upon our honour that, according to the best of our judgment and belief, he is at present unfit for duty in India, and that it is absolutely necessary for the recovery of his health that his present leave, which will expire in India on \_\_\_\_\_, shall be extended by \_\_\_\_\_ months \_\_\_\_\_ weeks

Place

23 Leave out of India on medical certificate may be commuted into leave without medical certificate if such leave was due at the time when the original leave was granted, and if the Government servant seeking commutation is certified, in the manner prescribed, to have recovered his health. When extension of the commuted leave is applied for, the application must be supported by evidence that the Government servant's local Government consents to the extension.

**No. 84**

*Substitute the following for paragraph 24*

" 24 A Government servant who remains absent after the end of his leave is entitled to no leave-salary for the period of such absence unless his leave is extended by the local Government. Wilful absence from duty after the expiry of leave may be treated as misbehaviour for the purpose of Fundamental Rule 15 "

[Audit Code, Vol II, 1st Edn (2nd Rep ), No 84, dated the 2nd January 1936.]

25 A Government servant may not, without the permission of the authority which granted him leave, return to duty more than 14 days before the end of long leave. The rule applies to Military Officers subject to the Military Leave Rules. He must obtain permission to return to duty from the local Government.



26 A Government servant, who is required to produce a medical certificate of fitness before returning to duty, must obtain permission to return to duty before so returning

27 If the Government servant desiring to return is on leave in any of the localities named in paragraph 17, his application must be made to the High Commissioner and he must satisfy the Medical Board at the India Office of his fitness to return at least two months before the expiry of his leave. In order to do so, he must follow the procedure prescribed in paragraph 18 above. When the Medical Board has been satisfied, the High Commissioner will grant permission to return.

28 If the Government servant desiring to return is on leave out of India elsewhere than in the localities named in paragraph 17, his application must be made to the authority which granted his leave and must be accompanied by a certificate of fitness in the prescribed form.

29 Permission to return will not be granted to a Government servant to whom no leave-salary certificate or Colonial leave-salary warrant has been issued, until he produces a certificate of leave.

Last pay  
certificate

30 Before returning to duty, a Government servant on leave in Europe must obtain a last-pay certificate from the High Commissioner and bring it with him to India and not leave it with his Home Agent, as it will be required for presentation to the Audit Officer, if it is desired to draw on arrival in India the advance which is permissible under paragraph 35. In such an event the English last pay certificate should be with the Government servant, as it facilitates his identification at the Audit Office and the advance has to be recorded on the certificate. A last-pay certificate will not be granted to a Government servant to whom no leave-salary certificate has been issued unless he produces a certificate of leave. A Government servant who has drawn his leave-salary on a warrant must, on return to India, deliver to the Audit Officer, by whom the pay of the post which he will join will be audited, his copy of the warrant which will serve as a last-pay certificate.

Procedure on  
return to duty

31 A gazetted Government servant must report his return to duty to the Government under which he is serving. A Chaplain must report his return to the Bishop of his Diocese also.

32 A Government servant is not entitled on his return from leave to resume, as a matter of course, the particular post he vacated before his departure on leave, even though that post may be his substantive post, he must report his return to duty and await orders.

NOTE.—Members of the Engineer or Upper Subordinate Establishment of the Public Works Department should, on arrival at the port of debarkation, report themselves personally to the Secretary in the Public Works Department of Bengal, Madras, Bombay or Burma as the case may be, and ask for orders. If they return, *via* Karachi, they should apply to the office of the Executive Engineer, Karachi Canals, for orders.

33 A Government servant may return to India by any port and his leave ends on the day preceding that on which the vessel arrives at the port where he last quits it. If, however, the leave from which he returns is of four months' duration or less, his leave ends on the day preceding that on which

he takes charge of his duties, unless he takes charge in the afternoon, when the leave terminates on and includes that day

34 On return to duty, the last-pay certificate obtained from the High Commissioner should be exchanged for a last-pay certificate which the Audit office of the province to which he has been posted will furnish addressed to the treasury or office at which, after his return, the Government servant intends to draw his pay and allowances

35 A Government servant returning from leave out of India may be <sup>Advances</sup> granted an advance of his leave-salary for the unexpired portion of his leave subject to a maximum of 35 days from the date of embarkation for India. On arrival in India an advance may, if he desires it, be paid to a Government servant by or under the order of the Audit office of the province in which the advance is sought to be drawn under Article 159 (b) of the Civil Account Code, Volume I

To a Chaplain appointed before the 7th June 1923, who is proceeding on leave to England, an advance of three months' leave-salary may be made, provided that no part of the leave is on average pay. Such an advance is not recoverable in the event of the Chaplain's death

To a Military Officer subject to the Military Furlough Regulations of 1868 proceeding on furlough (not combined with privilege leave) to England, an advance of furlough pay may, if he desires it, be made for three months from the date of embarkation. Payments in continuation will be made in England on the expiration of four months from that date

## No. 85

*Page 163, Appendix 10, Form F. R. 5-A*

*Substitute the following for paragraph 36*

36 A Government servant on leave may not take any service or accept any employment without obtaining the requisite sanction in accordance with Fundamental Rule 69

1 — A Civilian Government servant on leave, who has received orders from the War Office or any other department of State in England to undertake any duty in the case of a national emergency, should obtain the permission of the Secretary of State before complying with such orders.

[Audit Code, Vol II, 1st Edn (2nd Rep), No. 85, dated the 2nd January 1936]  
 ... certificate or not, it may be to their advantage to appear <sup>Endsleigh Gardens</sup> before the Medical Board in order that the Board may advise them as to the best steps to take regarding such diseases

Arrangements have been made for the diagnosis and preliminary treatment of the diseases, and for the admission of officers, when necessary, as in patients at the Hospital for Tropical Diseases, Endsleigh Gardens, N W 1. A report is furnished to officers by the Hospital, which they can take with them to their own Medical adviser to enable him to carry out the treatment suggested. The cost of the examination and preliminary treatment at the

Hospital, and also that of the accommodation supplied to officers admitted as in-patients, is defrayed by the India Office. The Hospital is, however, permitted to charge a special extra fee to senior officers of the Civil Department who on admission as in-patients, are, at their own request given special accommodation. This extra fee is payable by the officer himself, the India Office paying that portion only of the total charge which represents the cost of ordinary, as distinct from special, accommodation.

To secure these advantages, however, a recommendation to the Hospital for Tropical Diseases by the Medical Board is necessary, and, therefore, Government Servants who wish to avail themselves of this arrangement should apply to appear before the Medical Board of the India Office as soon as possible after arrival.

## APPENDIX 10-A

Rules for regulating the exhibition of recoveries of expenditure in Government Accounts [issued by the Auditor General in exercise of powers conferred upon him by Rule 20 of the rules framed by the Secretary of State in Council under Section 96D(1) of the Government of India Act].

1 These rules shall come into force with effect from the accounts for 1928-29

2 The term "recoveries" as used in these rules should be understood in the sense of repayments by another Government Department or an outside body or person of expenditure initially borne by a Government Department and recorded as such in its accounts

3 Recoveries from private persons or bodies (including local funds, Indian States and Governments outside India) should, as a general rule, be treated as revenue and not as deduction from expenditure.

*Exceptions.*

(i) When a Government undertakes a service merely as an agent of a private body, so that the entire cost of the service is recovered from that body, the *net* cost to Government being nil, the recoveries may be taken in reduction of expenditure

(ii) Recoveries of expenditure on works in progress and transactions of stock and other suspense accounts —

The technical estimates take cognisance of all anticipated receipts from sale proceeds of materials, plants, etc., received from the old structure, while the receipts under "Stock and Suspense" are by their very nature inseparable from the expenditure recorded under the main head. It is, therefore, proper that recoveries falling under these two categories should continue to be treated as reduction of gross expenditure

4 As between two or more Governments as defined in Article 33-A of the Civil Account Code

(a) If the recoveries represent no more than debits to another Government of expenditure which was so debitable from the moment it was sanctioned, they should not be treated as revenue of the Government effecting the recoveries but as deduction from expenditure

(b) In the case of joint establishments, where the expenditure is not shared by two or more Governments *ab initio* but is incurred by one of the Governments and partially repaid by the others, the repayment, if made while the accounts of the year are still open, should be treated as deduction from expenditure.

(c) Recoveries of the classes falling under (a) and (b), if effected after the closing of accounts of the year in which the expenditure was incurred, should be treated as revenue.

- (d) Recoveries on account of commuted value of pensions effected from other Governments should be treated as deductions from expenditure, *See* footnote (219-C) to Appendix 7
- (e) All other recoveries should be credited as revenue of the recovering Government, whenever they are received

5 As between different departments of the same Government, the recoveries should be treated as deduction from the gross expenditure, except such recoveries as are made by a Commercial Department, which should be treated as receipts of that department

NOTE —The term “recoveries by a Commercial Department” for the purpose of this rule is intended to apply to recoveries in respect of services rendered to other departments in pursuance of the proper functions for which the Department is constituted, that is to say, in the case of the Indian Posts and Telegraphs Department, recoveries will be treated as receipts only when they are made in respect of Postal, Telegraph or Telephone services rendered to the other departments. Where, however, a Commercial Department acts as an agent of another department for the discharge of functions not germane to the essential purpose of the Department, the recoveries should be taken in reduction of expenditure

6 Notwithstanding anything to the contrary that may be provided by or under these rules, receipts and recoveries on Capital Account in so far as they represent recoveries of expenditure previously debited to a capital major head should be taken in reduction of expenditure under the major head concerned, except where, under the rules of allocation applicable to a particular department, such receipts have to be taken to revenue

7. In case of doubt or dispute, the authority to decide whether any particular recovery is classifiable as revenue or as deduction from expenditure under the above rules rests with the Auditor General

## APPENDIX 11

[See Art 299.]

**Special instructions for audit of pay bills of establishments on time-scale of pay.**

*N R*—(a) It has been found by experience that the use of certain modified forms facilitates the application of the method of audit laid down in the following instructions. Model forms were circulated with Auditor General's letter No 972 Admn /1160—20, dated the 2nd June 1922. The special form of establishment pay bill with increment certificate and absentee statement is not included in this appendix.

(b) It is not intended that the procedure outlined in the following rules should be followed literally in every minute detail and Accountants General may at their discretion vary the minor details according to circumstances.

(c) An Accountant General may, at his discretion, depart from the instructions contained in this appendix in respect of any particular large establishment, if, in his opinion the conditions obtaining in respect of that establishment are such as to render it very difficult to apply these instructions and if he is convinced that a nominal audit will be considerably more efficient.

1 On the introduction of a time-scale of pay in an establishment, it is of vital importance to scrutinize the calculations of the initial rate of pay and the date of next increment fixed for each Government servant borne on that establishment. On it depends the correctness of the pay to be drawn year after year until the Government servant is stopped at an efficiency bar or reaches the maximum of the time-scale. In such cases the Head of the office should be required to submit to the Audit office a detailed statement showing the calculation of initial pay of each member of the establishment in Form A annexed. Where the initial rates of pay are dependent to any extent on service, they can be checked only with the service books which are with the Head of the office. This work can, therefore, be best done at local inspections, but when such inspections are not possible within a reasonable time after the date of the introduction of the time-scale, the service books should be required to be sent to the Audit office for the purpose of the necessary check. In any case the whole or a large percentage of the initial rates and the date of next increment must be checked.

2 For the purposes of audit, establishments on time-scales of pay fall under two groups, *viz*

(i) those for which an establishment return (C A C Form 3) is received in the Audit office, and

(ii) those for which no such return is received in the Audit office.

3 For all establishments for which no annual establishment return is received, the audit will be by numbers only and no amounts at all will be entered in the Audit Register.

(a) When a sanctioned cadre contains its own leave reserve, the number to be entered is the sum of those drawing duty-pay and of those drawing leave-salary.

(b) Where officiating arrangements in leave vacancies are permissible, then it will be necessary to record, separately, the number (i) drawing substantive pay, (ii) on leave, and (iii) drawing officiating pay. When the audit is

not conducted in the provincial audit form, these can be recorded under one another with the letters S, L, O, respectively, against them, thus

118	S	6 25
Vr.	L	2 29
5	O	1 21

The audit check will consist in seeing that S+L and S+O are each within the sanctioned scale. Alternatively Form 86 may be used for the Audit Register

In the case of establishments referred to in this paragraph, the sums held over or refunded need not be noted in the Audit Register. The record of audit of supplementary claims should be made in the original monthly bill from which the claim was either omitted or in which it was shown as held over.

NOTE.—In provinces where large temporary or non-pensionable establishments are employed from year to year on time scales of pay for which no annual establishment return is usually received, the Accountant General may at his discretion conduct the audit both against number as well as against permissible expenditure as laid down in rule 4.

4 For all establishments for which an annual establishment return is received the audit will be by numbers as well as against permissible expenditure. As regards the audit by numbers, the instructions in paragraph 3 apply subject to the further instructions in paragraphs 7 and 8. The audit against the permissible expenditure will be conducted in the manner laid down in paragraphs 5 to 13.

5 The first monthly permissible expenditure on the introduction of a time-scale will be worked out on a fly leaf of the Audit Register in Form 88 annexed, which should be compiled from the statement of initial pay, Form A. For this purpose all men on duty temporarily outside the cadre or on leave should be counted as if on duty, the pay of temporary men officiating in permanent vacancies should be added, and for all unfilled vacancies there should be added the minimum pay of the post. Corrections will be made during the course of the year in the fly leaf with respect to the permissible monthly outlay only in regard to permanent factors, such as increments, retirements and deaths and consequent new appointments, and increases and decreases of scale. The fly leaf will contain the names of all the permanent men in the cadre with their present rates of pay, as well as columns for showing current permanent changes in monthly permissible expenditure, the total only being carried to the Audit Register. These permanent changes will relate chiefly to increments, deaths, etc., and two columns, A and B, are provided for the purpose. The columns marked B will contain broken amounts for a current month noted from current bills. The columns marked A will contain the full monthly amounts drawable from the 1st of the month following that in which the event occurs. Thus the expenditure for broken periods of a month will be kept separate from the monthly scale, e.g., for an increment of Rs 4 falling due on the 16th April, an entry of Rs 2 will appear in the B column for April, and Rs 4 in the A column for May. If an event falls due

on the 1st of the month, an entry in column A of the current month alone will be sufficient. In determining the monthly permissible expenditure, only column A will be cumulative—thus for the months of April and May

April		May	
A	B	A	B
TOTAL		+16	+12
			+18 +14
		—	
Last month's figures	2,579	2,595	
Fresh total	2,595	2,613	
Form B	12	14	
Monthly expenditure	2,607	2,627	

The names of the men holding permanent posts will be entered in order of seniority as measured by substantive pay drawn and below these will be shown the posts left vacant

Besides alterations due to increments, the columns will in the same way show all other permanent alterations due to deaths, retirements, etc., and thus negative alterations will sometimes arise. For this purpose, substantive arrangements made under Rule 13 of the Fundamental Rules in place of officers whose lien has been suspended will be considered as permanent. No corrections will be made in permissible expenditure with regard to leave and officiating arrangements, except that the pay of temporary men officiating in permanent vacancies will be added to the permissible expenditure as stated in the beginning of this paragraph.

The fly leaf for April of each year should be checked with the annual establishment return which should include the names of all men holding temporary posts on the date to which it relates, indicating which of these are officiating in temporary and which in permanent vacancies.

Some clerical labour in preparing the fly leaf may be saved by utilising the duplicate copy of the annual establishment return.

NOTE.—In regard to increments, the permissible expenditure should not be corrected until the increment certificate is received. When that certificate is received after the month in which it falls due, the permissible expenditure previously entered for the month or months affected will require correction.

If, however, the increment falls due when a Government servant is on leave and the increment certificate is received during the period of leave, the immediate action should be confined to the entry of a note on the fly leaf, as the increased rate of pay will not be drawn until the Government servant returns from leave. On the strength of this note the permissible expenditure should be increased as soon as the Government servant returns to duty.

6 In the case of large establishments, however, it may be found inconvenient to adopt the fly leaf in Form 88. In such cases, as well as in any other case, the Accountant General may at his discretion adopt the simplified fly leaf in Form 89.



In Form 89 the net *add* or *deduct* entires on account of casualties should be filled up from the pay bill, and the total addition on account of increments from the increment certificate. The auditor should also keep the duplicate copy of the annual establishment return ready for reference in checking increments and making such notes as may be necessary. When a change does not take effect from the first of the month the bill for which is under audit, the amount relating to that month should be posted in column B and the amount for the whole month should be recorded in column A of the following month.

7 In the audit of a bill it will first of all be necessary to check all the items in the bill corresponding to items in the absentee statement, and at this stage the admissibility of the leave-salary and officiating pay of the men involved will come under audit. Ordinarily, with a time-scale, there will be only one officiating arrangement against each vacancy. If an establishment contains its own leave reserve no question of extra cost can arise but there may be savings. If, however, a cadre does not include its own leave reserve, then extra cost and savings will possibly both arise. For instance, any difference between a man's leave-salary and his normal duty-pay will be a saving, while the pay of men officiating in leave vacancies will always be extra cost. The savings and extra cost will be worked out and totalled by the Audit office in special columns in the absentee statement and the totals posted in the audit cage in the course of audit. The auditor will next audit first against the fly leaf in Form 88 (or against the annual establishment return if Form 89 is used) and then in the bill itself all items corresponding to the names entered in the increment certificate, using the blank column in the bill form for noting extra cost and savings. Then the remaining items in the bill against which there is something in the remarks column should be audited and any changes affecting the fly leaf incorporated therein. None of the remaining items in the bill need be checked. The total of the bill will be entered in black in the Audit Register. There will also be entered in red ink any sums held over (H O) for future payment. It will be convenient to record a number against the held-over amounts. The gross total of extra cost (E C) and savings (S) will also be entered in the Audit Register in red and black, respectively, from the absentee statement. The number to be entered in the Audit Register will be

- (a) when a cadre does not contain its own leave reserve, the sum of the number of men drawing duty-pay (substantive or officiating),
- (b) if it does contain its own leave reserve, then the sum of the number of men drawing duty-pay and of those drawing leave-salary

This number will be noted in black ink in brackets between the voucher number and the amount. In each case the total amount of the bill will be entered, although in the former case the men on leave are omitted as regards number. It will be necessary to require officers to report in their absentee statement the number of permanent posts left unfilled. The pay for these

posts at the minimum rate should be included in the amount of savings worked out and the number shown in brackets in red ink with S against it

NOTE 1 —When the increment claimed operates to carry a Government servant over an efficiency bar it should be supported by a declaration from the authority empowered to allow the increment that it has satisfied itself that the Government servant in question is fit to pass the efficiency bar

NOTE 2 —To facilitate the audit of leave salary of non gazetted Government servants, drawing officers should submit with their establishment pay bills a statement, duly attested by them, showing the calculation by which the amounts drawn in the bills on account of leave salary have been deduced. An arithmetical check of these statements, in the Audit Office is ordinarily sufficient, reference to previous pay bills or other connected documents being made in doubtful cases only. The rate of leave salary, as shown in the statement, should be noted in the audit register and the leave salary subsequently drawn should be audited with reference to this entry

8 The audit check will be to see that the total of black numbers does not exceed the sanctioned scale, and that the total of the black amounts (*i.e.*, the total of the bill and savings) *plus* the amount held over, *less* the extra cost which is recorded in red ink, does not exceed the monthly permissible expenditure

9 It will be noticed from the instructions in paragraph 7 that the amount held over for future payment should be noted in the Audit Register so that subsequent drawals of such amounts may be recorded against these notes. The same procedure will apply to amounts refunded

10 Once a year, a nominal test check for rate of pay only drawn in one month's bill, selected by the Deputy Accountant General, should be undertaken. Any errors found in this month's bill must be traced through the bills of the year or years concerned

11 In cases where only one name affecting a particular cadre appears in one bill, *e.g.*, Sub-Assistant Surgeons who draw their pay on separate bills, Inspectors of Excise, etc., the simplest audit amounts practically to a nominal audit and should be conducted in an Audit Register in Form 87

Alterations of pay and allowances will be shown in column 2 as they arise. Under the audit month the initials of the auditor are sufficient if the payment is a regular one. If it is a broken payment brief notes should be recorded

12 In the case of large establishment, bills for which are drawn from more than one centre, arrangements should be made to obtain consolidated establishment lists and absentee statements for facility of audit under this scheme

13 As, under this scheme, the accrual of increments will be audited either against a fly leaf or against the duplicate copy of the annual establishment return, a local check of increments, after the check of initial pay, which is most important, will not be necessary

FORM A

(See paragraph 1 )

Detailed statement showing the calculation of initial pay of the establishment of the \_\_\_\_\_ as fixed on the \_\_\_\_\_  
(date of introduction of time-scale of pay) based on the orders contained in Government letter No \_\_\_\_\_ dated \_\_\_\_\_

Name of Incumbent	* Date of appointment from which service in time scale counts	* Total period of service rendered in the post which counts in the time- scale			Initial pay		Date of next incre- ment	Remarks
		Y	M	D	Rs	A		
-		.						

\* These columns should be suitably modified if a different basis of calculating initial pay is adopted

APPENDIX 12

*Deleted*

## APPENDICES

[Nos 13-14]

## APPENDIX 13

*Deleted*

## APPENDIX 14

*Deleted*

APPENDIX 15

[See Art 258-A.]

Rules for the Accounting and Auditing of the Passage Concessions.

No. 87.

Page 174, Appendix 15

Insert the following as clause (b) under the "N B" below the heading of this Appendix, numbering the existing clause as (a), and also insert the letter "A" after the word "Annexure" occurring in the existing clause.

(b) The form of Questionnaire prescribed by the Governor General in Council for obtaining information regarding the domicile of a Government servant belonging to one of the services under his rule-making control will be found in Annexure "B" to this Appendix

[ Audit Code, Vol II, 1st Edn (2nd Rep ), No 87, dated the 1st February 1936 ]

- (u) the cost of each passage as defined in Regulation 2 (c), subject to the limit prescribed in Regulation 8
- (w) the actual cost of any railway fare permissible under Regulation 8,
- (v) the balance at the credit of the officer and of each member of his family,
- (v) any variation in the balance required under Regulation 11

Whenever a certificate in Form 91 or Form 92 or Form 94 is issued, the number and date of the certificate should be entered in the "Remarks" column

NOTE 1 —Regulation 11 in Schedule IV of the Superior Civil Services Rules should be followed in recalculating the credits in the Personal Passage Accounts of officers and their families on account of increase or decrease in the passage rates

In the case of an officer who purchased a return ticket by the Peninsular and Oriental Steam Navigation Company or by other Steamship Companies prior to the date of reduction of the P and O passage rates, but who used the return half after that date, the adjustment to be made in his passage account will be as follows —

(a) If the return ticket is by Peninsular and Oriental 1st Class B, by the all sea route, no adjustment in the passage account of the officer is necessary. The refund will not affect the balance at credit in the Passage Account. It would suffice if a note of refund of the amount made by the Steamship Company is kept in the Remarks Column of the Passage Account

(b) In all cases not covered by clause (a) the adjustment in the passage account of the officer should be made in the manner indicated below —

(i) Credit balance prior to the issue of the return passage	A
(ii) Cost of the return passage paid at the pre-reduction rates	B
(iii) Credit balance in the Passage Account after debiting the cost of the return passage	A—B
(iv) Cost of the unused half of the return ticket (at pre reduction rates)	C
Real Credit balance on the date of reduction of rates, including the cost of the unavailed return half	A—B+C
Proportionate reduction (at X per £) under Regulation 11 of the Passage Regulations	X (A—B+C)
Refund by the Steamship Company .. .. .	R
Credit balance after the adjustment of the refund . . . . .	A—B+R— X (A—B+C)

NOTE 2 —The personal passage accounts of all officers of the Indian Audit and Accounts Service who are eligible for the passage concessions, with the exception of those on foreign service whose pension contributions are not watched by the Accountant General, Central Revenues, or such of those officers as are employed under the Provincial Governments, should be maintained in the office of the Accountant General, Central Revenues

NOTE 3 —All the Home Lines carrying passengers to and from India at present quote their fares in sterling

In the few cases in which the fares are quoted in rupees without any reference to sterling, the rupee fares will be converted into sterling at the same rate as is adopted in converting sterling fares into rupees under paragraph 5 below

NOTE 4 —Credit in respect of passage for children under 12 years of age should be at adult rate

The value credited to the Personal Passage Account of an officer for his child can be utilized to meet the cost or part of the cost of more than one passage actually engaged for that child

NOTE 5 —A Personal Passage Account should be credited with the cost of the appropriate number of return passages by P and O 1st class B at the rate for return passages determined with references to Regulation 2(c). In normal circumstances, when the return journey is expected to be performed within the period of validity of a return ticket the maximum admissible for expenditure by officers and their families on a journey from India to the United Kingdom and back should be restricted to the cost of a return P and O 1st class B passage by sea between Bombay and London, whether the passage is performed on a return ticket or on two single tickets. Special cases in which the purchase of a return ticket is clearly impracticable will be considered on their merits, and a certificate authorising expenditure up to the cost of a single P and O 1st class B passage by sea between Bombay and London on the onward journey will be issued where the facts are held to justify this course. The authority competent to decide whether a particular case is special or not is the Audit Officer who issues the passage certificate

NOTE 6 —Under the Passage Regulations an officer is free to choose the line of steamers by which he will travel and is not debarred from booking a 2nd class passage or a passage in any lower class. The saving accruing from the exercise of either of these options will remain at credit in the Personal Passage Account of the person or persons concerned and can be used towards meeting the cost or part of the cost of additional passage or passages engaged even in excess of the number of P and O 1st class B passages whose value has been credited to the Personal Passage Account concerned

2 As the accounts are purely personal, the credit outstanding in the account of each person can only be utilised for the benefit of that person. Whenever any member of an officer's family dies or ceases to be eligible for the benefits under the Passage Regulations, his or her account should be closed by noting the word "Closed" and the reason therefor shown in Form 90. The balance, if any, in the account of a member of an officer's family when it is closed may not be transferred to the account of the officer or of any other member of his family. When the officer himself ceases to be eligible for the passage concessions, the whole set of accounts of that officer and of his family should also be closed after due time has been given for advantage to be taken of the benefit permissible under Regulations 7 and 12. Any credit outstanding in the account lapses

3 *Procedure for engaging passages* The application for passage or passages will be made by the officer in Form Civil Account Code 2 B. If the officer is entitled (having due regard to the balance in the account of the person for whom the passage is claimed and to the provisions of Regulation 8) to the cost of the passages applied for, an authority in Form 91 will be issued to the officer. Form 91 will be printed in two foils, of which one should be kept as an office copy. The forms will be machine-numbered serially for each year and bound in books of convenient size. As these forms furnish authorities for payment, they should be carefully kept under lock and key in charge of the Superintendent, Gazetted Audit Department

NOTE 1 —Return passages may be applied for and authorised in the manner indicated above except in cases in which an officer is proceeding on leave, at the end of which he is due to retire or declares his intention to do so, when he is entitled to single passages only

NOTE 2 —The Steamship Companies, named below have agreed to grant to passengers travelling under the Passage Concessions free conveyance of personal baggage in accordance with the following scales —

(a) P & O S N Coy —For the officer—7 Cwts

For his wife 5 „

For each child 1 „

the cwt being regarded as equivalent to 5 cubic feet

(b) B I S N Coy — Do do

(c) Orient steam Navigation Company Do do

(d) Anchor Line Do do

(e) Ellerman City Line—For officer—7 cwt

### No. 138.

Page 176, Appendix 15, Note 2 to Rule 3 .

Substitute the following for entry (d) —

“(d) Anchor Line -

For the officer	.	.	.	7 cwt.
For his wife	.	.	.	5 cwt
For each child over 3 years	.	.	.	3 cwt
For a child paying quarter fare	.	.	.	1½ cwt ”

[Audit Code, Vol II, 1st Edn (2nd Rep ), No 138, dated the 1st December 1936 ]

For his wife 5 cwt

For each child 1 cwt

The cwt being regarded as equivalent to 5 cubic feet

The allowances mentioned above need not be entered in the Passage Certificate (Form 91) issued to the Commission passengers travelling by the steamers of the Companies mentioned at (a), (b), (c), (g) and (h) above so long as the scale of baggage allowance fixed by these Companies for ordinary passengers travelling by their steamers is higher than the above mentioned scale

NOTE 3 —Officers and their families, when travelling as concession passengers by vessels of the under-mentioned companies in a lower class of accommodation than that appropriate to their status, are allowed the free conveyance of baggage up to twice the Company's ordinary allowance for the class of accommodation in which they travel

If it is not known, at the time of the receipt of application for concession passages, in what class of accommodation the officer or his family proposes to travel, provision should be made for alternative rates of baggage allowance in Form 91

(i) The Ellerman Line

(ii) The Anchor Line.

NOTE 4 —In the case of children who are carried at half or quarter fare, for whom no scale of Government allowance of baggage has been laid down, double the Company's allowance for such children will be admissible. No baggage allowance will be admissible to children who are carried free

### No 124

Page 176, Appendix 15, Rule 4

Insert the following as a Note under this Rule

“ Note —The procedure prescribed in Rules 3 and 4 above is equally applicable to cases of passages taken by air, and such air passages will be booked on the authority of the certificate of eligibility (in Form 91) obtained from the Audit Officer concerned. The Audit Officer will see that the sanction of the Government of India permitting the officer to travel by air exists before issuing the requisite authority ”

[Audit Code, Vol II, 1st Edn (2nd Rep ), No 124, dated the 1st August 1936 ]

5 *Payments of cost of passages* The Steamship Company or the Agent of that Company or the Passenger Agent will present weekly consolidated bills to each Audit Office for payment, showing clearly

- (1) The name of the Steamship and also of the Agent, if any, through whom the passage was booked
- (2) The names of ports between which the passages are engaged (including the journey by land between port and port, if any, covered by the Steamship Company's ticket)
- (3) Class of accommodation
- (4) Date of sailing
- (5) Cost of passage, single or return, in sterling for each person separately, *viz*, for the officer, his wife and each child (with names of wife and children and age and sex of each child)
- (6) Amount in sterling, if any, paid by the officer himself as excess over the amounts authorised in Form 91
- (7) Balance claimed in sterling
- (8) Equivalent of (7) above in rupees
- (9) Rate of exchange adopted
- (10) Net amount claimed in rupees

The rate of exchange at which Sterling fares will be converted into rupees will be 1s 6d the rupee, provided that, if it should ever be found by actual experience that the market rate of exchange exhibits material fluctuations, the Government of India will be prepared, on request, to consider the advisability of reverting to the system of taking the market rate instead of the fixed rate of exchange of 1s 6d

NOTE —In the few cases in which the fares are quoted by a Steamship Company in rupees without any reference to sterling, only the rupee amounts may be shown in the weekly bills

6 If a claim presented by the Steamship Company or by the Agent of that Company or by the Passenger Agent is correct and in order, and is supported by the authority in Form 91 and, in the case of Passenger Agent, by the certificates prescribed in Government of India, Finance Department, Circular letter No F-68-C S R-25, dated the 22nd December 1925 as modified by Government of India, Finance Department, letter No F-8-VII-C S R/27, dated the 25th May 1927, payment will be made direct to the Company, or to the Agent of the Company or to the Passenger Agent, intimation being at the same time sent to the officer in Form 93. If the officer has left India, the intimation will be sent to him to his Home address, if that be known, or otherwise to him care of the High Commissioner. The actual amount paid to the Steamship Company or to the Agent of that Company or to the Passenger Agent in rupees will be debited to General Revenues (see rule 21 below), while the sterling



value of the payment made on account of each passage will be entered in the  
**No. 162.**

*Page 178, Appendix 15, Note 2, below Rule 6*

*Substitute a comma for the fullstop at the end of this Note and add the following .*

Or by means of Remittance Transfer Receipts on the Reserve Bank of India at places where the Government Treasury business is conducted by the Reserve Bank

[Audit Code, Volume II, 1st Edition (2nd Reprint), No 162, dated the 1st August 1937 ]

pany or the Passenger Agent issues in India on payment in India a through ticket to London including a railway journey from a continental port to London. In case, however, the officer obtains a passage to a continental port and makes his own arrangements for the railway journey from there to London, a certificate in Form 94 will be furnished to the officer, stating the maximum amount admissible for such railway journey under Regulations 8 and 12. Form 94 will be printed in two foils and will be machine-numbered like Form 91, *vide* paragraph 3 above. The certificate in Form 94 will be presented by the officer in support of his claim for the railway journey to the High Commissioner.

8 An application for a passage may be made to the High Commissioner. Such application must be accompanied by a certificate from the Audit Officer concerned in India stating the amount in the Personal Passage Account at credit of each person for whom a passage is to be taken. This certificate will be furnished by the Audit Officer in Form 92 to the Officer, who should ask for it in sufficient time before he wishes to apply to the High Commissioner. On receipt of an application supported by certificate in Form 92 the High Commissioner will be responsible for furnishing the applicant with the necessary passage voucher stating the maximum cost of the passage which may be engaged for each person from General Revenues, for making payments to the Steamship Company or to the Agent of that Company or to the Passenger Agent for the cost of the passage, for intimating the same to the officer concerned and for disposing of and paying the claim, if any, for the railway journey to India. The High Commissioner will send to the Audit Officer concerned in India a statement in respect of every payment made by him constituting a debit against a passage account, a statement of refunds, if any, received by him for credit to passage accounts and also a copy of any intimation received by him from the officer as to the non-utilisation of the passage voucher issued by the High Commissioner or the cancellation of a passage engaged on such passage voucher.

9 All payments made by the High Commissioner in respect of passages or of railway fares will be passed on by him through the Remittance Account to India for final record in the Indian books and also in the Personal Passage Accounts. In the latter the sterling payments only need be recorded as indicated in paragraph 6 above. In the former all payments will be recorded in rupees, the sterling payment being converted at the average rate of exchange mentioned in Article 346 of the Account Code. The consequential gain by

exchange will be taken to the deposit head "Exchange on Remittance Accounts" and will be merged in the net balance under that head which will be dealt with in accordance with Article 347 (ii) of the Account Code

NOTE—The Remittance Account will show the details of the amounts paid for each person separately distinguishing between payments for passages and payments for railway fares, and will also mention in connection with debits on account of payments for passages the name of the Steamship Company and the Agent (if any employed) and of the steamer

10 *Reconciliation of the Personal Passage Accounts with the books*—A Register of Sanctions and Payments will be maintained in Form 95. This register will be opened afresh each year and space should be left at the beginning in which can be recorded any sanction accorded in the preceding year and not

### No 137

Page 179, Appendix 15, Rule 10

Insert the words "or in the Personal Passage Accounts" at the end of the first sentence of "Note 1" and substitute the words "similarly noted" for "noted in the register in the remarks column" in the second sentence of that Note

[Audit Code, Vol II, 1st Edn (2nd Rep), No 137, dated the 1st December 1936]

be made in a subsidiary Objection Book which should be opened for this purpose. The item in the Objection Book should be cleared on receipt of the charge report of the officer concerned on his return to duty in India or on the receipt from him either of the unused half of the ticket or of a declaration that the return half has actually been used. There is no need to place any amount under objection.

NOTE 3—The Audit Officer should arrange to make recoveries from the officers concerned in the following circumstances—

- (a) When an officer, who takes return passages and retires on the termination of the leave, actually utilises the return half of the ticket, the cost thereof should be recovered,
- (b) when an officer who does not return to duty actually uses the return ticket or tickets for the journey back to India, the cost of the return ticket or tickets should be recovered, unless the Governor General in Council is satisfied that the officer was prevented by circumstances beyond his control from returning to duty, and
- (c) when an officer who obtains a return passage from the High Commissioner for a short spell of duty prior to retirement does not actually join duty, the entire cost of the return passage, or the cost of the journey to India only, should be recovered according as the return half of the ticket is or is not used.

11 As soon as an authority in Form 91 or a certificate in Form 92 is issued, entries will be made in columns 1 to 3 and 6 to 8 of the register in Form 95. The entry in column 2 will be first the name of the officer and next the names of the members of his family for whom the request is made.

If intimation is received direct or through the High Commissioner as to the non-utilisation of an authority in Form 91 or cancellation of a passage engaged, the fact shall be clearly noted in the register against the entries concerned and also in the remarks column of the Personal Passage Account.

If intimation is received from an officer as to the cancellation of a passage the cost of which has been paid to the Steamship Company or to the Agent of that Company or to a Passenger Agent, the Audit Officer will forthwith apply to the Steamship Company or to the Agent of that company or to the Passenger Agent for a refund and will watch that the amount of refund due is deducted by the Steamship Company or by the Agent of that Company or by the Passenger Agent from their next week's bill.

NOTE—The above procedure will also be followed in cases in which unused halves of return tickets are returned to the Audit Officer.

12 When a payment is made to the Steamship Company or to the Agent of that Company or to the Passenger Agent, the necessary entries will be made in the register in Form 95 in columns 4, 9, 10, 11 and in the column for the month in which the advance or payment is made

Payments made by the High Commissioner when communicated through the statement mentioned in Rule 8 or the Remittance Account will be similarly entered in this register, the "Actual payment in rupees" being noted in the column for the month in which the transaction is recorded in the Indian books and the month of the High Commissioner's account being noted in column 11 instead of the voucher number and date

Officers claiming passages should be asked to intimate the date of embarkation for entry in column 5 of the register as soon as possible after embarkation

13 Payments for passages, or for a railway journey, if any, should be posted in the Personal Passage Account from the register in Form 95, each posting being initialled by the Superintendent in both registers. The posting of these payments in the Personal Passage Accounts is of the utmost importance, and it is essential that they should be made correctly and without any delay

14 The refunds, if any, effected in India under the last sub-paragraph of rule 11 above, and similar refunds appearing in the Remittance Account will be posted as *minus* entries in the Register of Sanctions and the Personal Passage Account, and will be treated as *minus* expenditure under the head to which the cost of passage was debited (*see* rule 21 below), unless they relate to passages for which payment was made in previous years, in which case the recoveries should be adjusted as receipts. In the case of such refunds appearing through the Remittance Account, the conversion into rupees will be effected at the rate of exchange which was adopted in the conversion of the original transaction in respect of which the refund is made, the gain or loss by exchange being adjusted as in paragraph 9 above

NOTE—For purposes of the adjustment of refunds, the amount due to Government, after deduction of the amount, if any, paid by an officer himself, should be taken into account

14-A If an officer who has taken a return ticket under the passage regulations is recalled to duty before the expiry of his leave in circumstances entitling him to a free passage (*vide* F R 70) and if he uses the return half of the ticket for his return journey, half the original cost of the return ticket for the double journey should be deducted from the claim, if any, for travelling expenses preferred by him in respect of his return journey, and credited to the head to which the cost of the whole passage was originally debited (*see* Rule 21 below)

The necessary *minus* entries should also be made in the Register of Sanctions and Payments and the Personal Passage Account of the individual officer

14 B If an officer, who proceeded on leave out of India and availed himself of passages under the Passage Regulations is, on the expiry of his

leave, posted to a station other than the station from which he proceeded on leave, and if the cost or a portion of the cost of any sea journey between his old and new stations performed by himself and/or a member of his family was included in the amounts debited to the respective Personal Passage Accounts, such cost (limited to cost at 1st Class B P O rates) or portion thereof will be deducted from the claim for travelling expenses, if admissible under the ordinary travelling allowance rules applicable to him, and credited to the head to which the cost of the original passages was debited. The necessary *minus* entries should also be made in the Register of Sanctions and Payments and the Personal Passage Accounts of the individuals concerned.

15 Any amount forfeited by the officer, as the result of cancelling a passage in circumstances which entitled the Steamship Company to claim such forfeiture, shall be debited to the Passage Account concerned.

16 At the end of each month the postings in the Personal Passage Accounts pertaining to that month should be extracted on a separate sheet which will be attached at the end of the register. The entries in this sheet will have to be agreed with the corresponding entries in column 9 of the Register of Sanctions and Payments.

#### 17 *Deleted*

18 *Procedure in cases of transfer* When an officer is temporarily transferred outside his own circle of audit, his Personal Passage Accounts will continue to be maintained by his old Audit Officer. But in case of permanent transfer a copy of his accounts and those of his family should be forwarded to the new Audit Officer along with the last pay certificate.

NOTE 1 —When the cadre of a service which is controlled by one Government includes a post under the control of another Government, an officer of that service holding the post may be treated as temporarily lent to the latter Government by the former. In such a case, the personal passage accounts of the officer and his family, if any, should continue to be maintained by the Audit Officer of the Government controlling the service.

NOTE 2 —The Personal Passage Accounts of all Chaplains of the Church of Scotland attached to regiments are maintained by the Accountant General, Central Revenues. [See also note 3 under rule 22(3)]

19 If an authority in Form 91, 92 or 94 has been issued and the officer is permanently transferred to another audit circle before payment on such authority has been made, a copy of such authority should be sent to the new Audit Officer, and the fact that this has been done should be noted across the Register of Sanctions and Payments against the entry or entries concerned. The new Audit Officer will enter such authorities in his Register of Sanctions and Payments, indicating in the remarks column the name of the Audit Officer who actually issued the authority. No further payments will be made or adjusted against such authorities by the Audit Officer who actually issued the authority. He will only pass on to the new Audit Officer for necessary action in accordance with the above instructions all further claims for payment or debits appearing in the Remittance Accounts or other information received in connection with such authorities. If a claim for payment preferred by a Steamship Company or by the Agent of a Company or by a Passenger Agent is passed on to the new Audit Officer in

accordance with this instruction, the fact of having done so should also be intimated to the Steamship Company or to the Agent of that Company or to the Passenger Agent at the same time

20 *Officers in foreign service* In the case of officers in foreign service whose pay is fixed as the pay which they receive from time to time in Government service with or without an addition thereto in the form of a percentage of such pay or a fixed sum, recoveries will be made from the foreign employers at the rate of Rs 50 per month to meet the cost of passages. These amounts will be credited to the receipt head appertaining to the department which lent the officer to the foreign employer, or where there is no such receipt head, to the minor head 'Collection of payments for services rendered' under the major head 'XXXV Miscellaneous'

On the analogy of Article 192, Audit Code, the contributions may be credited to the Government under whom the Government servant is permanently employed at the time of his transfer to foreign service

The concessions when actually used may be classified in the same way as if the officer had been serving under the Government who received the contributions

NOTE 1 —In the case of an officer to whom Regulation 8 B in Schedule IV to the Superior Civil Services Rules applies the foreign employer is not required to make any contribution towards passage

21 *Head of Account to which cost of passages should be charged* The cost of the passages will be charged in the accounts under the head "Allowances, honoraria, etc.", relating to each major or minor head a separate detailed head "Cost of passages granted under the Superior Civil Services Rules" being opened for the purpose of recording these charges

22 The rate of foreign service contribution shall be adopted as the basis for assessing the liability of different Governments under whom an officer entitled to passage concessions may be employed the actual method being as follows

- (1) The liability of a Government for the passage of an officer entitled to passage concessions, shall be taken (for the present) at Rs 50 per month
- (2) When an officer belonging to one Government is temporarily deputed to service under another, the borrowing Government will be required to pay a contribution to the lending Government, calculated at the rate referred to in Rule 22 (1) above, for the period of service, including leave, rendered by the officer under that Government. The calculation of the total amount payable by the borrowing Government may be made at the end of the service or at the end of the financial year, whichever is earlier, and the adjustment may then be made in one lump sum. The cost of all passages taken by the officer will continue to be borne by the lending Government

NOTE 1 —The contributions payable should be recorded in the books of the borrowing Government under the head "Contributions for passages of officers transferred to or from other Governments, Departments etc.," to be opened under the primary unit "Grants-in aid contributions, etc.," relating to the minor or

sub head to which the passages would have been debited had the officers been in the permanent employ of that Government, and in the books of the lending Government under the receipt head appertaining to the department from which the officer is deputed, or where there is no such receipt head, under the minor head 'Collection of payments for services rendered' under the major head "XXXV—Miscellaneous"

NOTE 2 —In the case of Indian Service Military Officers who are in temporary civil employ, a civil Department or Government is required to make a contribution to the Military Department at the above rate for each officer employed by it for the period during which he is so employed. Payments in respect of officers on whose

contributions already being made should start with effect from 1st November 1928

Officers who are temporarily

### No. 140.

Page 183, Appendix 15, Note 2 below Rule 22 (2)

Substitute the following for this Note and "N B" thereunder

"NOTE 2—The rates of contribution payable to the Defence Department in respect of Military Officers lent to non-Military Departments are laid down in Appendix B, Passage Regulations, India, and in Appendix X, Financial Regulations for the Army in India, Part I"

[Audit Code, Vol II, 1st Edn (2nd Rep), No 140, dated the 2nd January 1937]

- (a) The Government under which the officer will be debited with an amount which is equivalent to the contributions calculated at Rs 50 per month for the period of service (including leave) rendered by the officer to that Government

In the case of an officer who was in service on 1st April 1924, the period of service rendered before that date will be neglected for the purpose of the above calculation

NOTE —The expression "period of service" in this clause includes any period of service under another Government in respect of which contribution has been received

- (b) That Government will be credited with an amount representing the cost of passages already taken by the officer while serving under it

If (a) exceeds (b), the difference will be credited by the original Government to the second Government, and, conversely, if (b) exceeds (a), the difference will be debited by the original Government

NOTE 1—The amount of difference should be adjusted under the detailed head "Contributions for passages of officers transferred to or from other Governments," vide clause (2) above, in the books of the paying Government, and in the books of the receiving Government, it should be adjusted under the receipt head appertaining to the department to which the officer belonged or will belong, as the case may be, or where there is no such receipt head under the minor head 'Collection of payments for services rendered' under the major head "XXXV—Miscellaneous"

NOTE 2—An officer cannot be considered to have been transferred permanently from one Government to another until he is confirmed in a permanent post other than a tenure post under the latter Government

NOTE 3—Chaplains of the Church of Scotland attached to regiments are treated for the purpose of this rule as temporarily lent to the Army Department See also note 2 under rule 18

The cost of passages taken by the officer after the date of transfer will be charged to the second Government

The above procedure will apply *mutatis mutandis* to adjustments between non-commercial and commercial Departments within the same Government, and also to adjustments within the Central Accounts between Civil and Military provided that, in accordance with the note under Rule 5 of Appendix 10-A to this Code, the recoveries in these cases should be taken in reduction of expenditure, and not as revenue

No. 15]

## APPENDICES.

## ANNEXURE A

## DOMICILE QUESTIONNAIRE

## Questions

## Answers

1. State your birth place, date of birth, and place or places where you were educated
- 2 State paternal grandfather's birth place
- 3 Where was your grandfather residing when your father attained his majority? If in Asia, state whether your grandfather had at that time taken up a fixed habitation in Asia or was resident there only in the exercise of a profession or calling
- 4 Where was your father educated and where was he residing (a) at your birth, and (b) when you attained your majority? If in Asia, state, whether he had at those times taken up a fixed habitation in Asia or was resident there only in the exercise of a profession or calling
- 5 Did your father during your minority spend any periods of leave outside Asia, purchase property outside Asia, or show in any other way an intention of making his fixed habitation outside Asia? Give full particulars
- 6 If your father retired from Government or other service or profession in Asia when you were a minor, did he continue to reside in Asia afterwards? How old were you at the date of his retirement?
- 7 Give full particulars of any periods spent by you out of Asia prior to your appointment to Government service in India
- 8 In what ways did you show an intention of taking up a fixed habitation outside Asia prior to your appointment to Government service?
- 9 Have you ever claimed and been deemed to be a native of India for the purpose of your appointment to any office under Government or for the conferment upon you by Government of any scholarship, emoluments or other privilege?

Annexure B

s/88 on p 185.

## No. 88.

Page 184, Appendix 15—

Insert the following as Annexure "B" to this Appendix marking the existing Annexure as "A"

## ANNEXURE B

## Questionnaire

1. (a) When and where was your paternal grandfather born ?
- (b) What was, or is, his profession or occupation ?
- (c) Where was he when your father attained his majority ?
- (d) Is he alive ? If not, when and where did he die ?
2. Was he ever in India ?
- If he was
  - (a) Where was he educated ?
  - (b) Where was he married ?
  - (c) In what capacity did he come to India or work there ?
  - (d) How often, if at all, did he leave, or has he left India, and for how long on each occasion ?
  - (e) Was his wife (your grandmother) ever in Europe ? If so, how many times and for how long on each occasion
  - (f) If your grandfather is dead, had he retired before his death ? If so, how long did he remain in India after retiring ?
  - (g) How many children had he ? Did any of them (except your father) settle in India ? If so, give particulars
  - (h) If you cannot answer question 1 (a) and (d) state approximately your grandfather's age when he died ?
  - (i) Had he ever any immoveable property in India If so, where and of what value ?
- 3 (a) When and where was your father born ?
- (b) What was or is his profession or occupation ?
- (c) Where was he when you attained your majority ?
- (d) Is he alive ? If not, when and where did he die ?

and of what description and value ? If so, where

- (j) Have you or your wife or have either of you ever had any immoveable property in India ? If so, where and of what value ?
- (k) Do you, or does your wife, correspond with any relatives or friends in Europe ? If so, give particulars
- 6 Have or had you any brothers or sisters ? If so, how many ? Where were they or are they being educated ? Where are they now and what are they doing ? If any of them are dead, where did they die and what were their occupations ?
- Have you ever claimed and been deemed to be a native of India for the purpose of your appointment to any office under Government, or for the conferment upon you by Government of any scholarship, emoluments or other privileges ?





4 Was your father ever in India ? If he was

(a) Where was he educated ?

(b) When, where and to whom was he married ?

(c) In what capacity did he come to India or work there ?

(d) How often, if at all, did he leave, or has he left India and for how long on each occasion ?

(e) Was your mother ever in Europe ? If so, how many times and for how long on each occasion ?

(f) If your father is alive, where is he and what is he doing ? Has he retired ? If so, how long did he remain in India after retiring ?

(g) If your father is dead, had he retired before his death ? If so, how long did he remain in India after retiring ?

(h) If he is dead, what was his financial position (i) when he retired and (ii) when he died ?

(i) Has, or had he or your mother any property in Europe ? If so, where and of what description and value ?

(j) Has or had he or your mother ever any immoveable property in India ? If so, where and of what value ?

(k) Did, or does, he or your mother correspond with any relatives or friends in Europe ?

5. (a) When and where were you born ?

(b) Where were you educated ?

(c) If you are married, when, where and to whom were you married ?

(d) Have you ever been to Europe ? If so, how many times and for how long on each occasion ? If not, what prevented you from leaving India ?

(e) Has your wife ever been to Europe ? If so, how often and for how long on each occasion ?

(f) How many children have you ? Where were they, or are they being educated and what are they doing ?

(g) When and in what capacity did you enter service under Government ?

(h) If you did not join immediately on finishing your education, what were you doing before you joined ?

(i) Have you or your wife any property in Europe ? If so, where and of what description and value ?

(j) Have you or your wife or have either of you ever had any immoveable property in India ? If so, where and of what value ?

(k) Do you, or does your wife, correspond with any relatives or friends in Europe ? If so, give particulars

6 Have or had you any brothers or sisters ? If so, how many ? Where were they or are they being educated ? Where are they now and what are they doing ? If any of them are dead, where did they die and what were their occupations ?

Have you ever claimed and been deemed to be a native of India for the purpose of your appointment to any office under Government, or for the conferment upon you by Government of any scholarship, emoluments or other privileges ?

1. State you  
where you
- 2 State pat
- 3 Where w  
attained  
grandfat  
in Asia  
fession o
- 4 Where wa  
(a) at yo  
If in Asi  
fixed ha  
exercise
- 5 Did your  
of leave  
or show  
habitat
- 6 If your fa  
professio  
to reside  
date of l
- 7 Give full  
prior to  
India
- 8 In what v  
fixed ha  
Governr
- 9 Have you  
India fo  
under G  
Governn  
privilege

## APPENDICES.

[No. 16]

## APPENDIX 16.

[See Chapter 43 ]

Instructions for the preparation of Appropriation Accounts and the <sup>Audit</sup> Report of  
the Audit officer thereon.

(Printed separately )

## APPENDIX 17

(See Art 192-F )

**Rules for the Exhibition of losses in the Government Accounts and in the Appropriation Accounts.****SECTION I RULES FOR THE GUIDANCE OF THE EXECUTIVE OFFICERS**

I *Budgeting* Provision for losses should not ordinarily be made in the budget. If, however, the nature of the work of a department is such that some losses must be regarded as inevitable each year, provision may be made, with the special sanction of the Finance Department in each case.

II *Report of losses* - With the exceptions noted below, any defalcation or loss of public money, departmental revenue or receipts, stamps, opium, stores, or other property, discovered in a Government treasury or other office or department, which is under the audit of the Accountant General, should be immediately reported to the Accountant General, even when such loss has been made good by the person responsible for it. It will usually be sufficient if the officer reporting the defalcation or loss to higher authority sends to the Accountant General either a copy of his report or such relevant extracts from it as are sufficient to explain the exact nature of the defalcation or loss and the circumstances which made it possible. When the matter has been fully investigated, a further and complete report should be submitted of the nature and extent of the loss, showing the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery. The submission of such report does not debar the local authorities from taking any further action which may be deemed necessary.

*Exception 1* —In the case of Customs Revenue, (a) mistakes in assessments which are discovered too late to permit of a supplementary claim being made and (b) under-assessments which are due to the interpretation of the law by the local Customs authority being overruled by higher authority more than three months after the assessment was made need not be reported to the Audit Officer. Such cases should, however, be examined by the Audit Officer at the time of audit.

No. 118.

*Page 186, Appendix 17*

For the first sentence of Rule III in Section I as revised by Correction Slip No 13, dated the 1st October 1935, *substitute* the following

“ Heads of Departments should submit annually to the Principal Auditors concerned statements showing the remissions of revenue and abandonments of claims to revenue sanctioned during the preceding year by the competent authorities in exercise of the discretionary powers vested in them otherwise than by law or rule having the force of law ”.

[Audit Code, Vol II, 1st Edn (2nd Rep ), No 118, dated the 1st July 1936 ]

should be classified broadly with reference to the grounds on which they were sanctioned, and a total figure should be given for each class. A brief explanation of the circumstances leading to the remission should be added in the case of each class.

NOTE 1 —A local Government may make rules defining remissions and abandonments of revenue for the purpose of this rule, and may, after consultation with its Public Accounts Committee, fix monetary limits below which individual remissions need not be included in the statements.

NOTE 2 —Where the administrative year does not coincide with the financial year, the figures of the former may, if this prove convenient to the departmental authorities, be given in the statements.

NOTE 3 —This rule does not apply to Railways and Indian Posts and Telegraphs Departments, but see also Note to Rule III of Section II B.

## SECTION II RULES FOR THE GUIDANCE OF THE ACCOUNTING AND AUDIT OFFICERS

### *A Initial Accounts*

I *Receipts* (a) If a claim be relinquished it is not to be recorded on the expenditure side as a specific loss.

(b) If however, money due to Government has actually reached a Government servant and is then embezzled, stolen or lost, even though it may not have reached the treasury and thus have passed into the Government account, it should be brought into the Government account as a receipt and then shewn on the expenditure side by record under a separate head as a loss.

NOTE 1 —Where losses of public money are wholly or partially met by non issue of pay or pension and the accounting department authorisedly applies the unissued amount to meet the public claim, the resultant balance of the claim should alone be treated as a loss, the emoluments due being charged to the pertinent head of account as if they had been drawn and used by the Government servant concerned in paying the public claim.

NOTE 2 —The term 'Government servant' used in this rule includes persons who, though not technically borne on a regular Government establishment are duly authorised to receive money on behalf of Government.

II *Buildings lands, stores and equipment* Losses or deficiencies need not be recorded under a separate head in the accounts, though they should be written off any value or commercial account that may be maintained. If any transactions under these categories are recorded under a suspense head in the Government accounts, losses or deficiencies relating thereto must be written off the suspense heads also.

III *Cash in hand, whether in treasuries or as imprest with Government servants* All losses or deficiencies should be recorded under separate heads in the accounts.

NOTE 1 —The acceptance of counterfeit coins or notes is regarded as a loss of cash.

NOTE 2 —Any recovery made in the course of the year in which the losses are brought to account is to be shewn by deduction from the head under which the loss is recorded. Any recovery made after the accounts of the year are closed shall be shown as an item of receipt.

IV *Irregular or unusual payments* should be recorded in the account with general reference to the ordinary rules of classification according to the nature of the expenditure. For example, an overpayment of pay will be debited to the head "Pay". Similarly, an excess payment for bricks manufactured will be debited to the work for which the bricks are used. It is only when

special heads exist in the accounts for recording such charges as compensations for damages, irrecoverable temporary loans written off and the like, that unusual or extraordinary payments will be separately recorded

V Where losses are an inevitable feature of the working of a particular department, the major head of account under which the expenditure of that department is recorded should contain separate descriptive heads under which such losses may be recorded

### *B Appropriation Accounts*

#### **No. 157.**

*Page 188, Appendix 17, Section II*

### *B. Appropriation Accounts.*

(i) *Delete Rule I.*

(ii) For Rule II *substitute* the following as Rule I, retaining the existing Note

I All losses or deficiencies of an important or unusual character relating to the particular Appropriation Accounts should be mentioned in the notes at the end of the Appropriation Accounts, irrespective of whether the loss or deficiency is actually charged off in those Accounts or not, provided that individual cases of losses under the main revenue heads shall not be mentioned in those notes unless the statements of remissions and abandonments of claims to revenue which are submitted to the audit officer under Rule III in Section I suggest the desirability of offering general remarks on the subject

(iii) *Renumber* Rule III as Rule II.

[Audit Code, Vol II, 1st Edition (2nd Reprint), No 157, dated the 1st June 1937]

... in the report on Appropriation Accounts ...

### **SECTION III AUDIT PROCEDURE**

The submission of the returns mentioned in Rule III of Section I of these rules does not in itself connote any extension of the powers of the Audit Department for the audit of receipts The Accountant General will not audit the exercise of the power of sanctioning writes-off by various authorities as indicated in the returns without a specific order under Rule 12 of the Auditor Generals Rules

**FORMS.**





FORM I.  
(See Art 28)

Office of the Accountant General  
Report of intentions of gazetted officers to proceed on leave

Period

FORMS									
Name	Rank	Where em- ployed	Nature of leave required	Period of leave required	From what date	Amount of leave due	DATE OF LAST RETURN FROM		
							Leave on average pay not exceeding four months	Other leave	REMARKS
1	2	3	4	5	6	7	8	9	10

NOTE.—Names of officers who require leave exceeding four months should be shown first, and those of officers requiring shorter periods of leave shown below

FORMS

No. 1-A & 1-B.]

FORM 1 A

A T C 1-A

(To be printed on foolscap folio )  
(See Art 32 )

Indian Audit and Accounts Service  
Department

Confidential Report on the Work and Character of Mr  
for the year ended 31st March 19

recruitment to Indian Audit and Accounts Service  
Date of promotion to Indian Audit and Accounts Service from subordinate rank  
substantive promotion to the rank of Assistant Accounts Officer

A T C 1-B

FORM 1-B

(To be printed on foolscap folio )  
(See Art 46 )

First page CHARACTER ROLL

- 1 Name
- 2 Father's name
- 3 Caste
- 4 Place of residence—
- 5 Date of Birth
- 6 Office
- 7 Educational qualifications

Statement of Services

District	Post	Pay	Date
—		Rs	—

Second page Names of relatives in Government employ

Name	Relationship	Office	District
—	—	—	—

## FORMS

[No. 1-B.]

FORM 1-B *contd*

Third page

Remarks recorded by Superior officers

Particular kind or class of work on which the individual was employed during the	Conduct	Attendance whether regular and punctual	Trustworthiness, zeal, business habits, general and demeanour.	Special aptitude for any particular Departments, any special work done beyond his routine	Fitness to cross the efficiency bar	Fitness for further advancement
--	---------	---	--	---	-------------------------------------	---------------------------------

No. 117.

Page 193

Insert the following as a new form A. T. C. 1-C :

"A T C 1-C

FORM 1-C.

(See Article 85, Audit Code, Vol I.)

Annual indent for cheques, Civil R. T R and Supply Bills.

Description	Stock on the 1st of the month in which the indent is to be prepared <i>i e</i> on				Consumption during the 12 months preceding the date given in col 2				Quantity required for one year <i>plus</i> stocks required to make up the deficiency in 3 months, reserves.				Remarks.
	Books of			Duplicates of Books of —forms	Books of			Duplicates of Books of —forms	Books of			Duplicates of Books of —forms	
	100 Forms	50 Forms	25 Forms		100 Forms	50 Forms	25 Forms		100 Forms	50 Forms	25 Forms		
1	2	3	4	5	6	7	8	9	10	11	12	13	14

1 Mode of despatch and the full address to which the consignment is to be booked

2 If any part supply is urgently required to be sent in advance, it should be clearly stated here with reasons.

Forwarded to the Deputy Controller of Stamps, Central Stamp Store, Nasik Road.

Name of place  
Date

Signature and designation of the officer

N. B.—Cheque books are available in books of 100 and 50 forms only Remittance-Transfer Receipt forms and Supply Bill forms are available in Books of 25 forms only Duplicates of Remittance Transfer Receipt forms are not bound and are available in bundles of 10 forms only "

[Audit Code, Vol II, 1st Edn.(2nd Rep ), No 117, dated the 1st July 1936 ]

FORMS

No. 1-A & 1-B ]

FORM 1-A

A T C 1-A

(To be printed on foolscap folio )  
(See Art 32 )

Indian Audit and Accounts Service  
Department

Confidential Report on the Work and Character of Mr  
for the year ended 31st March 19



No. 2]

FORMS

A. T. C -2.

FORM 2.

[See Art 88 ]

Statement of expenditure of the office of the \_\_\_\_\_ for the month  
 , of \_\_\_\_\_ relating to the Gazetted Officers.

Year	Unit of appropriation	Amount spent	Remarks or explanation of any important variations
	Pay of officers*	{ Voted Non-voted	
	Allowances, honoraria, etc	{ Voted Non-voted	
	<i>Deduct</i> —Amount recovered from other Governments, Departments, etc (especial- ly on account of officers' pay)		
	Total of the month		
	Total from 1-4		

\* Leave salary paid to any officer of the Indian Audit Department should be shown separately in the Remarks column.

## FORMS

[No. 2-A]

## FORM 2-A

[See Art 88 ]

## A. T. C.-2-A

Statement of expenditure of the office of the \_\_\_\_\_ for the month  
of \_\_\_\_\_ relating to office budget

Year	Unit of appropriation	(Modified) Allot- ment	Expenditure	Amount to nearest rupee	Remarks or explanation of any important variations
	Pay of Establishment		{ Progressive propor- tion Progressive Actuals		
	Allowances, honoraria, etc		{ Progressive propor- tion Progressive Actuals		
	Supplies and Services and Contingencies		{ Progressive Propor- tion Progressive Actuals		
	<i>Deduct</i> — Establishment charges recovered from other Govern- ments, Departments, etc		{ Progressive propor- tion Progressive Actuals		
	Establishment charges paid to other Govern- ments, Departments, etc		{ Progressive propor- tion Progressive Actuals		
	Net Total		{ Progressive propor- tion Progressive Actuals		



FORM 3  
*Deleted*

[See Art 147 ]  
FORM 4

A T. C.-4.

PROVINCE

Account of the Famine Relief Fund for the year ended the 31st March—

Additions during the year		Rs	A	P	Withdrawals during the year		Rs	A	P
1	Unexpended balance of assignment for the year				1	For expenditure on Famine Relief			
2	Receipts from sources other than the annual assignments—				2	For objects other than expenditure on Famine Relief—			
	(a) Interest receipts—				(a)	Advances to Provincial Loan Account for loans to Cultivators, etc			.
	(*) On balance of the Fund				(b)	Expenditure on Protective Irrigation Works			..
	(**) On advances to Provincial Loan Account				(c)	Repayment of advances from the Provincial Loans Fund			
	(b) Repayment of advances to Provincial Loan Account for loans to Cultivators, etc				(d)	To meet irrecoverable balance of loans to cultivators, etc			.
	(c) Recoveries of Famine Expenditure				(e)	For other objects (to be specified)			..
	Total additions					Total Withdrawals			.
	Opening Balance					Closing Balance			.
	Total					Total			..



A T C.-5

FORMS.

FORM 5.

[See Art 208-A]

## SUSPENSE SLIP.

No . . . . .

To

The Superintendent,

Section

Department-

Depart-

The following items have been <sup>debited</sup>~~credited~~ under  
 al Adjusting Account in the Classified Abstract of the  
 ment, as per Transfer Entry No                      for                      19

The vouchers or other papers relating to the <sup>debits</sup><sub>credits</sub> are sent herewith for audit and adjustment

[illegible]

Dated

19

Superintendent,  
Section.

A.T.C -5-A.

FORM 5-A.

[See Art 208-B]

NOTE.—Separate lists of slips are sent for separate departments and for receipts and payments

### Register of slips issued by

Section intimating adjustment under

Departmental Adjusting Account during the month of

No and date of suspense slips	Amount	Date of delivery to the section concerned for adjustment	Month's accounts in which adjusted (to be filled in by the readjusting section)
1	2	3	4

Dated \_\_\_\_\_ 19\_\_

Superintendent,  
Section

Certified that all these suspense slips have been duly adjusted in the accounts as indicated in column 4 above

Superintendent  
Section

REGISTER OF ALLOTMENT OF REVIEW OF AUDIT

Reviewing Officer	UNITS OF ACCOUNTS	REMARKS
(Designation of Reviewing officer)		
Date of allotment for review		
Date of submission for review		
Date of completion of review		
Date of reply		
Date of remarks by reviewer		
Date of final disposal		
Date of submission to A G		
Initials of D A G		
Initials of A G		

N B.—The name of the month the accounts of which are allotted to a particular officer should be entered against him in the column "Unit of Account."

FORM No. 6-~~4~~  
~~Contingent Audit Register.~~



6-~~4~~

Art 221.]

*Servants' Pay and Allowances.*

(To be printed on royal paper)

Major Head of Account

Major	Media of Mass
Minor	" "

Detailed	"	"
Noted	"	"

**Voted**

**Non-voted**

**SERVICE**

AUDIT No

DATE OF PAYMENT OF BILLS  
FOR MONTH OF

### PARTICULARS OF OBJECTION

[illegible]

NOTES EXPLANATORY OF PECULIAR PAYMENTS AND OF  
BROKEN PERIODS AT DIFFERENT RATES

June

July

August

September

October

### PARTICULARS OF LEAVE AND TRANSFER

November

December

January

February

March



*Audit Register of Gazetted Government*

Pause operates at Rs

Commencement of service counting for increment<sup>s</sup>  
on the Time Scale of Pay

DATE OF \_\_\_\_\_

Increment

Birth

NAME

ORDERS OF GOVERNMENT DISAPPLYING  
TMOUMENTS

DATA FROM WHICH DERIVED

[illegible]

## NOTE OF ADJUSTMENT OF LONG TERM ADVANCES

[illegible]

*Servants' Pay and Allowances.*

Major	Head of account
Minor	" "
Detailed	" "
Voted	
Non-voted	

[illegible]

A T. C. 8

FORM 8

[See Art 221, Rule 1.]

(To be printed on foolscap breadthways )

Register of payments made to Gazetted Government servants of other  
Provinces

Province

Name

### Designation

Particulars of payments authorised

### Allocation of charge

[illegible]

*Auditor*

*Supdt*

G O

## NOTE OF PAYMENTS

[illegible]

[No. 8-A.

## FORMS

9  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_nces at the

**From**

in the ab-  
all the stage

above in any  
int servant

No. 147.

Page 207, Form A T. C 8-A

Substitute the following for this Form.

FORM 8-A.

(See Art 230.)

OFFICE OF THE

No . . . . . the .. ..

[illegible]

... dated ...

is informed that under order No . . . . . dated . . . . .  
(G) . . . . . he is entitled to draw pay and allowances at the

(Gazette page .. ..) he is entitled to draw pay and allowances at the monthly rates shown below from the dates specified:

DETAILS OF CALCULATION

### DETAILS OF CALCULATION

	From	From	From	From
Substantive pay . .				
Officiating pay . .				
Overseas pay . .				
Special pay . .				
Total				

The scale of pay is . . . . .  
Increment accrues on . . . . . every year and, in  
the absence of instructions to the contrary, this may be drawn till the stage  
. . . . . is reached

(Signature) . . .

(Designation)

NOTE 1 —It is particularly requested that this slip may be attached to the first pay bill drawn at these rates and that No.                      may be entered as the audit number at the top of every pay bill

NOTE 2.—Deductions of fund subscriptions and recoveries of Government dues as note in the last pay certificate should be effected unless otherwise stated

\* Here state the stage at which a pause or efficiency bar operates

No . . . . .  
Copy forwarded to the Treasury Officer . . . . . for  
information He should insert the details of pay given above in any last  
pay certificate issued by him in favour of this Government servant.

(Signature) \_\_\_\_\_

(Designation)

No... ..

Rent Officer

Copy forwarded to the Executive Engineer for information  
Unit Accountant

(Signature) .....

(Designation). . . . .

206

No. 8]

A T C. 8

FORMS

FORM 8

[See Art 221, Rule 1 ]

ORD  
SAN  
D  
PAY

No  
Z

[See Art 230.]  
(To be printed on foolscap folio )

OFFICE OF THE  
No \_\_\_\_\_, the \_\_\_\_\_ 19

OFFICE OF THE  
No \_\_\_\_\_, the \_\_\_\_\_ 19

is informed that under order No \_\_\_\_\_, dated \_\_\_\_\_  
(Gazette page \_\_\_\_\_), he is entitled to draw pay and allowances at the  
monthly rates shown below from the dates specified —  
Details of calculation

is informed that under order No \_\_\_\_\_, dated \_\_\_\_\_  
(Gazette page \_\_\_\_\_), he is entitled to draw pay and allowances at the  
monthly rates shown below from the dates specified —  
Details of calculation

From From From From

From From From From

Substantive pay  
Officiating pay  
Overseas pay  
Special pay

Substantive pay  
Officiating pay  
Overseas pay  
Special pay

TOTAL

TOTAL

The scale of pay is \_\_\_\_\_ every year and, in the absence of instructions to the contrary, this may be drawn till the stage of \_\_\_\_\_ is reached  
(Signature)  
(Designation)

The scale of pay is \_\_\_\_\_ every year and, in the absence of instructions to the contrary, this may be drawn till the stage of \_\_\_\_\_ is reached  
(Signature)  
(Designation)

N B — It is particularly requested that this slip may be attached to the first pay bill drawn at these rates and that No \_\_\_\_\_ may be entered as the audit number at the top of every pay bill  
\*Here state the stage at which a pause or an efficiency bar operates

No \_\_\_\_\_ Copy forwarded to the Treasury Officer for information He should insert the details of pay given above in any last-pay certificate issued by him in favour of this Government servant  
(Signature)  
(Designation)

**FORM 8-B**  
[See Art 244 ]  
(To be printed on foolscap folio )

, as it stood on the last date of the half

Name	Date of birth or of commencement of service	Date of admittance to Department	Present Office	Date of appointment to present post	Date from which next increment is due	Pay	Addition to pay	Additional pay for officiating	Special pay or allowances	Remarks

FORMS

Forwarded to the Auditor General in India, New Delhi, with reference to Article 244, Audit Code

No.

.....  
The

(Signature )  
(Designation )

FORMS.

[Nos. 8-C &amp; 8-D.]

A T. C 8-C.

## FORM 8-C.

[See Art 244-B ]

(To be printed on open foolscap )

*Consolidated monthly statement of sterling overseas pay for officers of the  
for the month of 19*

Name	Particular of post held	Month or period for which claim is preferred	Amount claimed		Head of Account (Service)
			At £	£	

The name and address of the nominee ~~to~~ whose payment is required to be made should be furnished separately in the case of a new officer and whenever payment is desired to be made to a new nominee

## FORM 8-D.

A. T. C. 8-D.

[See Art 241-C.]

(To be printed on foolscap folio )

Intimation of change in the <sup>monthly rate</sup> incidence of Sterling Overseas pay

Name of Officer	Service or Department	Serial No of the consolidated statement for the month of	Date of change		Reason for change.	Head to be debited	Address of Banker
			Old rate	New rate			
			£	£			

No

Forwarded to the Chief Accounting Officer to the High Commissioner for India, London, in advance of the monthly statement for favour of requisite action

Signature.

Designation

Copy forwarded to Mr.

for information.

Signature.

Designation.



## FORM 9

[See Art 264.]

## Register of Last-pay Certificates.

No.	Date	In whose favour	Government under which employed	Substantive post	Officiating post, if any	Pay	Additional pay for officiating	Allowances	Deductions	Date up to which paid	Date of making over charge	Office to which proceeding	Nature of recovery, and in how many instalments	Amount	Initials of Accountant General	How finally disposed of	REMARKS.

RATE OF EMOLUMENTS  
(LESS DEDUCTIONS)  
LAST DRAWN

RECOVERIES TO  
BE MADE

FORMS.



Register of Colonial Leave Salary Warrants.

No	Date	In whose favour.	Y.	M	D.	Government under which employed	Colonial Treasury Officer by whom payment is to be made	Date from which payment is to be made	From	To	Rate in rupees a month	Minimum rate of Exchange	Maximum £ a month	Minimum £ a month	*Government and Head of Account to which the payment is debitable *The following particulars should to be noted in this column— (1) the major, minor and detailed head of account, (2) whether debitable to Central or Provincial revenues, if the latter, the name of the Provincial Government, (3) whether the expenditure pertains to a "Reserved" or a "Transferred" subject, (4) whether the expenditure is "voted" or "non-voted"	Deductions to be made	Initials of Accountant General	How finally disposed of	REMARKS	

## FORM 11.

[See Art 267]

## HISTORY OF SERVICES.

A. B., B A, OXON.—Joined the service 25th October 1909, arrived 29th November 1909. Born 11th October 1884.

Station	Substantive post	Date	Officiating appointment	Date
Lahore	A C, 3rd grade	29th November 1909		
Amritsar	Ditto	16th May 1910		
Kulu	Ditto	21st November 1910		
P D Khan	Ditto	1st May 1911		
Jhelum	Ditto	9th September 1911		
Mianwali	Ditto	16th February 1912		
<i>Privilege leave 2 months 30 days from 9th September 1912 to 15th December 1912</i>				
Lahore	A C, 3rd grade	2nd January 1913		
Dalhousie	Ditto	31st March 1913		
Nurpur	Ditto	13th November 1913		
Ambala	Ditto	6th December 1913		
Lahore	Ditto	2nd January 1914		
<i>Deputed to assist the officer on special duty in his enquiries in connection with the clerical establishment of officers at hcarl.</i>				
Gurdaspur	A C, 3rd grade	2nd April 1914		
Dalhousie	Ditto	8th April 1914		

FORMS.

FORM 11---contd  
[See Art. 267 ]  
HISTORY OF SERVICES.

A. B., B A., Oxon ---Joined the service 25th October 1909 , arrived 29th November 1909. Born 11th October 1884.

Station	Substantive post	Date	Officiating appointment	Date.
Rajampur	A C , 3rd grade	6th December 1914		
Simla	.		Under Secy to G P	14th September 1915
Do	Ditto		Ditto sub pro tem	14th October 1915
Do	Under Secy to G P	14th January 1916		
		Privilege leave 42 days from 15th May 1916 .		
Simla	Under Secy to G P	26th June 1916		
	Privilege leave 42 days from 5th October 1917 On special duty in Punjab ( as Secy to Govt ) at Lahore from 26th November 1917 joining time overstay for 13th February 1918 and condoned by Government, vide No dated			
Ambala	A C , 3rd grade	14th February 1918	A C , 2nd grade, sub pro tem	
Dahlu	Do Secy , Municipal Committee	21st March 1918	Ditto	
Do.	.		A C , 1st grade, sub pro tem	11st July 1918
Do	Ditto ..	.	A C , 2nd grade, sub pro tem	19th December 1918
Do	Ditto	.	Ditto, D C in addition	15th September 1919.
Do.	Ditto .	11th October 1919	A C , 2nd grade, sub pro tem	
Do	A C , Time scale do	1st December 1919		
	Privilege leave 5 months from 9th April 1920 with commuted F on full average salary 1 month from 9th September 1920.			

NOTE ---If the Local Government so direct, the vertical lines may be omitted and a single column for dates inserted, as below ---  
Station. Date Officiating appointment

FORMS.





FORM 12-A.

[See Art 278-A]

(To be printed on open <sup>folded</sup> foolscap lengthways )

Simplified Scale Register

Sanctioned strength on 1st April

Name of service

Authority No and date	Date from which the change is to take place	Addition and reduction	REMARKS
-----------------------------	--	------------------------------	---------

FORMS

Subsequent changes

NUMBER OF OFFICERS PRESENT

Authority No and Date.	Particulars of events (vacancies)	Date of event	Authority No and Date	Particulars of events (appoint- ments)	Date of event	NUMBER OF OFFICERS PRESENT			Remarks
						Perna- nent	Officiat- ing	Tempo- rary	





FORM 15.

[See Arts. 283 and 290 ]

(To be printed on open sheets of foolscap )

List of Government servants who are due to retire during the next official year.

FORMS.

EXTENSION							REMARKS	
Name of office.	Name of Incumbent	Designation	Date of birth.	Date of attaining 55 years	No and Date of Order	By whom sanctioned		Period of extension

FORMS.

FORM 16

A. T. C-16.

Major head \_\_\_\_\_  
Minor head \_\_\_\_\_  
Sub-head \_\_\_\_\_  
Primary unit of appropriation \_\_\_\_\_

[See Art. 291.]

(To be printed on open royal )

Voted

Non-voted.

ESTABLISHMENT AUDIT REGISTER

Fixed establishment of the Collector of \_\_\_\_\_ for the four years commencing April 1, 19 .

SANCTIONED PAY OF SECTION      AMOUNT PAID FOR EACH MONTH, WITH QUOTA-TION OF No AND MONTH OF VOUCHER

Orders of sanctioning Authority	Name of Section	Actual from 1st April			REMARKS.
		Maximum	Minimum	April	
				Voucher No and name of month	Amount.

Columns for five months, each 1 1/4 inch wide  
Columns for seven months each, 1 1/4 inch wide, including those for February and March

[See Art 292 ]  
(To be printed on Demy )

Details of Posts and Pay in \_\_\_\_\_ of \_\_\_\_\_.

Posts	Names of Substantive holders *	Minimum	Maximum	ACTUAL ON 1ST		ACTUAL ON 1ST		ACTUAL ON 1ST		REMARKS
				APRIL 19 .	APRIL 19	APRIL 19	APRIL 19	APRIL 19	APRIL 19	
				Gross Income- Tax	Gross Income- Tax	Gross Income- Tax	Gross Income- Tax	Gross Income- Tax	Gross Income- Tax	

5/64

No 104.

Page 221, Form 16-A—

Delete the sub-columns for "Income Tax" under the four columns for 'Actuals on 1st April 19', and *delete* the heading of the remaining sub-columns from "Gross" to "Amount"

[Audit Code, Vol II, 1st Edn (2nd Rep ), No 104, dated the 1st June 1936 ]

FORMS

\*This column is ordinarily not to be used, but in the case of appointments on progressive pay and in large offices with grade divisions the names of the holders of the posts may be shown The object is to facilitate comparison with bills, and thus to make audit easier Names should not be shown except to attain this result

N B —In the case of very small sections on fixed pay the fly-leaf may be altogether omitted at the discretion of the Accountant General, the details of posts being shown in the body of the Audit Register

A. T. C. 17.

**FORM 17.**

[See Art 304 ]

(To be printed on foolscap longways)

Major head\_\_\_\_\_

Minor head\_\_\_\_\_

Sub-head\_\_\_\_\_

### Primary unit of appropriation

**Voted.**

Non-voted

Travelling allowance Audit Register of \_\_\_\_\_ for the year 19 19.

[illegible]

R3a

The register should be made a personal register for the whole province, similar to that maintained for Gazetted Officers' pay, a separate page being opened for each Gazetted Government servant who may draw travelling allowance.

When bills are drawn from a treasury, the name of the treasury should be entered in the Col "No of voucher"

A T. C.-17-A

FORM 17-A.

[See Art 308-L.]

(To be printed on open foolscap )

Major head\_\_\_\_\_

Minor head\_\_\_\_\_

Sub-head\_\_\_\_\_

Primary unit of appropriation\_\_\_\_\_

Voted. \_\_\_\_\_

Non-voted. \_\_\_\_\_

Register of Grants-in-aid of the

FORMS.

ORDERS SANCTIONING THE GRANTS IN-AID				NOTE OF PAYMENT*			Remarks and note of final action (In the case of recurring grants- in aid here note the period for which the grant-in-aid has been sanctioned )
Serial No	District	Name of issuing authority	No	Date	The rule of code, if any, under which the sanc- tions have been issued	Designation of grantee	
				Period in the case of recur- ring grants-in-aid	Purpose of grant	Conditions and limitations, if any	Reference to letter, account or information regarding fulfil- ment of conditions attached to the grant
				Recur- ring	Non- recur- ring	Amount	
				No and date of the Accountant General's authority for pay- ment			Date of payment
				No of voucher	Amounts		

\* Periodical payments may be entered one below another sufficient space being left for the purpose against the Serial No concerned

[See Art 315 ]  
(To be printed on open foolscap )

District \_\_\_\_\_  
Major head \_\_\_\_\_  
Minor head \_\_\_\_\_  
Sub head \_\_\_\_\_  
Primary unit of appropriation \_\_\_\_\_  
Voted \_\_\_\_\_  
Non-voted \_\_\_\_\_

Contingent Audit Register of                      for 19   -19

Appropriation R  
Additions and alterations with reference to orders

April	May	June	July	August	September	
No of voucher	No of voucher	No of voucher	No of voucher	No of voucher	No of voucher	REMARKS
Amount	Amount	Amount	Amount	Amount	Amount	

FORMS

Total paid each month  
Add adjustments  
Amount admitted on countersigned bill  
Amount retrenched  
Progressive total of amounts paid

October	November	December	January	February	March	
No of voucher	No of voucher	No of voucher	No of voucher	No of voucher	No of voucher	REMARKS
Amount	Amount	Amount	Amount	Amount	Amount	

Total paid each month  
Add adjustments  
Amount admitted on countersigned bill  
Amount retrenched  
Progressive total of amounts paid





FORM 19-A

A. T C -15-A.

[See Art 321-A.]

Register of bills for Articles supplied for the public service direct by firms in the United Kingdom.

Register of bills for Articles supplied for the public service direct by firms in care												
Serial No	Name of department receiving and supplies and number and date of letter forwarding bills	Full name and address of supplier	Number and date of supplier's bill or invoice	Brief particulars of articles supplied	PARTICULARS OF DRAFT			Classification of charge	Number and date of letter of authority issued to supplying firm	Audit Section concerned	Initials of Gazetted Officer	REMARKS
					Amount in Sterling	Cost in Rupees						
1	2	3	4	5	6	7	8	9	10	11	12	

FORMS.

A T. C.-19-B.

FORM 19-B.

[See Art 319.]

(To be printed on stout open foolscap )

Major head  
Minor head  
Sub-head  
Appropriation  
Voted  
Non-voted

Register of Periodical charges

Left side

Orders of Government or other competent authority				Nature of charge		Sanctioned amount and the period of sanction	
Year and month	Voucher No	Amount	REMARKS	Year and month	Voucher No	Amount	RE- MARKS
19				19			—
April				April			
May				May			
June				June			
July				July			
August				August			
September				September			
October				October			
November				November			
December				December			
January				January			
February				February			
March				March			

Year and month	Voucher No	Amount	REMARKS	Year and month	Voucher No	Amount	RE-MARKS
19				19			
April				April			
May				May			
June				June			
July				July			
August				August			
September				September			
October				October			
November				November			
December				December			
January				January			
February				February			
March				March			
19				19			
April				April			
May				May			
June				June			
July				July			
August				August			
September				September			
October				October			
November				November			
December				December			
January				January			
February				February			
March				March			

A T C. 19 C.

FORMS.

[No. 19-C.

FORM 19-C.

[See Art. 321-A ]

Office of the

No , dated 19 .

To

No. 81.

*Page 229, Form 19-C*

For the words "The Agent, Imperial Bank of India " in this form *substitute* the words

"The Manager, Reserve  
Agent, Imperial Bank of India".

[ Audit Code, Vol II, 1st Edn (2nd Rep ), No 81, dated the 2nd December 1935 ]

I have the honour to enclose herewith the bills and vouchers detailed on the reverse and to request that a sterling draft for the aggregate amount thereof, namely, £     s     d     (     ), in favour of the Secretary of State for India in Council may please be supplied to this office at your earliest convenience. The cost of the Draft, including any bank charges, may be debited to the Government account against the respective departments concerned, this letter and its enclosures being submitted in support of the charge. It is requested that a separate pay order may be recorded on each bill and the equivalent thereof in Indian Currency noted both on the bills and in column 6 of the statement on reverse. The bank charges for the draft may, it is requested, be proportionally divided and shown separately on each bill as well as against each item detailed in the statement on reverse.

I have the honour to be,

SIR,

Your most obedient Servant,

*Signature**Designation*

M7AGO

B



FORMS

[No. 19-D.]

A. E. C. 19-D.

FORM 19-D

[See Art 321-A ]

Office of the

No

Dated

19 .

To

THE SECRETARY TO THE HIGH COMMISSIONER FOR INDIA,  
INDIA HOUSE,

ALDWYCH,

LONDON, W. C 2.

SUBJECT *Payment for articles ordered direct from the United Kingdom on  
account of the public service*

Sir,

I have the honour to forward herewith a Demand Draft (First of Exchange) No                for £                s                d                , drawn in favour of the Secretary of State for India in Council, and to request that the suppliers mentioned in the consolidated statement on the reverse may kindly be paid the amounts specified against each, on production of the original letter of authority issued by this office

The receipt of the Demand Draft may please be acknowledged

I have the honour to be,

Sir,

Your most obedient Servant,

*Signature*

*Designation*

No. 19-D]

## FORMS.

(Reverse )

### Statement of Payments.

Serial No	Name of the officer and de- partment re- ceiving the supplies	Full name and address of supply- ing firm	Number, date and amount of Firms' Invoice Bill	Brief particulars of goods supplied	Number and date of inti- mation sent to Suppliers	Amount to be paid.		REMARKS.
						In figures	In words	
						£ s d	-	
1	2	3	4	5	6	7	8	9
						Total ..		

*N B*—Only the net total amount payable to individual suppliers should be shown in columns 7 and 8, each such amount being expressed both in figures and in words

FORM

[No. 19-E.]

A. T. C. 19-E

FORM 19-E.

[See Art. 321-A ]

Office of the

No.

Dated

19 .

To

THE SECRETARY TO THE HIGH COMMISSIONER FOR INDIA,  
INDIA HOUSE,  
ALDWYCH,  
LONDON, W. C. 2.

SUBJECT. *Payment for articles ordered direct from the United Kingdom on account of the public service.*

SIR,

I have the honour to forward herewith the Second of Exchange of the Demand Draft, No                      for £                      s.                      d                      , the First of Exchange of which was forwarded to you under this office letter No.                      , dated the                      19 .

I have the honour to be,

SIR,

Your most obedient Servant,

Signature

Designation



A. T. C. 19-F.

FORM 19-F.

[See Art. 321-A ]

(Counter Foil )  
Office of the  
dated

No 19  
To

Sir,  
Gentlemen,

I have the honour to inform you that the High Commissioner for India (Accounts Department), India House, Aldwych, W C 2 is being requested to pay you the sum of £ ( ) invoices detailed overleaf in respect of your bills and to request that you will kindly apply to him for payment, supporting your application with this intimation in original

I have the honour to be,

Sir,  
Gentlemen,

Your most obedient servant,  
Signature  
Designation

No 19  
Copy forwarded to dated with reference to his letter No dated , and with the request that a sum of Rs ( ) may be added to the expenditure of his office under the head

Signature  
Designation

(Second Foil )  
Office of the  
dated

No 19  
To

Sir,  
Gentlemen,

I have the honour to inform you that the High Commissioner for India (Accounts Department), India House, Aldwych, W C 2 is being requested to pay you the sum of £ ( ) invoices detailed overleaf in respect of your bills and to request that you will kindly apply to him for payment, supporting your application with this intimation in original

I have the honour to be,

Sir,  
Gentlemen,

Your most obedient servant,  
Signature  
Designation

No 19  
Copy forwarded to dated with reference to his letter No dated , and with the request that a sum of Rs ( ) may be added to the expenditure of his office under the head

Signature  
Designation

(First Foil )  
Office of the  
dated

No 19  
To

Sir,  
Gentlemen,

I have the honour to inform you that the High Commissioner for India (Accounts Department), India House, Aldwych, W C 2 is being requested to pay you the sum of £ ( ) invoices detailed overleaf in respect of your bills and to request that you will kindly apply to him for payment, supporting your application with this intimation in original

I have the honour to be,

Sir,  
Gentlemen,

Your most obedient servant,  
Signature  
Designation



[See Art. 331 (a)] 3/14/37  
(To be printed on open foolscap, 8 lines to page.)

Register of Pension Payment Orders issued for pensions chargeable to No. 149.

Page 236, Form 20—

Substitute the following for the words “(To be printed on open foolscap, 8 lines to page)” —

“(To be printed on foolscap,  
Machine made, Blue Laid,  
Lancashire Ledger, D’cap,  
30 lbs E. L., 8 lines to page)”

[Audit Code, Vol II, 1st Edn (2nd Rep.), No 149, dated the 1st February 1937]

to payable

REMARKS

7

8

date, date of issue of duplicate with initials of officer signing, or cancellation of order (date and cause).

\* NOTE —If the pension is debitable to several Governments, specify in this column the amount debitable to each Government separately

**A. T. C.-21,**

FORM 21.

[Seco Art. 333]

(To be printed on foolscap)

# REGISTER OF NEW PENSIONS BY DEPARTMENTS.

**List of** Supernumeration and Retired Allowances **granted to Government servants of the**  
'Territorial and Political Pensions **Department**

## FORMS

Annual amount of each Pension removed during the twelve months since the submission of the Estimates for

Annual amount of each Pension removed during the twelve months since the submission of the Estimates for

each during twelve months of submission of the Estimates for

each  
dur-  
month  
of

No 103.

Page 237, Form 21—

*Delete this form:*

Audit Code, Vol II, 1st Edn (2nd Rep ), No 103

Ann  
Pe  
Date

Date/

Ann  
P,

Re

3

B

3

RB

3

**Rg**

3

Rs

3.

REMARKS

No. 22.]

A T C -22

FORM 22.

Major head \_\_\_\_\_  
Minor head \_\_\_\_\_

[See Art. 335 ]

Central  
Provincial

(To be printed on open foolscap )

Voted.

Non-voted

AUDIT REGISTER OF PENSIONS

\_\_\_\_\_Pensions payable at \_\_\_\_\_Treasury

No of P P O	Name, Date of birth of Pensioner and his last pay	Incidence of charge	Class of pensions	REMARKS--(All spare space on the page should be added to this column	DATE OF PAYMENT OF PENSION FOR THE MONTH OF*			And so on for six years in all
					19	-19	19	-19

FOR 1918.

NO. 100.

Page 238, Form 22— "Monthly amount" of Column 3 substitute "Monthly  
For the heading "Monthly amount" of Column 3 substitute "Monthly  
amount and date of commencement".

[Audit Code, Vol. II, 1st Edition (2nd Reprint), No. 160, dated the 1st June 1937.]

Income-  
tax Net

\* Only two months' pension payment vouchers are required to be audited in the year The date of payment of audited vouchers only should be entered in these columns A single cage should be reserved for each year and in one of the two sub cages should be entered the name of the month for which the pension is paid and the date of the payment, thus April 2 would indicate that the pension for April was paid on the 3rd May If the audited voucher covers the payments of several months, these should be specified, thus "April--June 15", "July 21-June 22 1/2", and so on

FORMS

A. T. C.-23.

FORM 23

[See Art. 340.]

Audit Register of Presidency Pensions.

(Left hand page.)

No of P P O	[ pensioner pay last	of pension	y amount	ice of	of sanc- g autho-	t birth	ence	Personal marks of	RE- MARKS
No. 161.									

Page 239, Form 23 (Left hand page) —

For the heading “Monthly amount” of Column 4 substitute “Month amount and date of commencement”.

[Audit Code, Vol. II, 1st Edition (2nd Reprint), No 161, dated the 1st June 1937.]

		In- come- tax Net							
--	--	-------------------	--	--	--	--	--	--	--

(Right hand page.)

Central  
Provincial

Major head  
  
Minor head  
Voted  
Non-voted

Year	DATE OF PAYMENT OF PENSION FOR THE MONTH OF					
	April	May	Columns for intermediate months	January	Feb-ruary	March
1921-22						
1922-23						
1923-24						
1924-25						
1925-26						
1926-27						

No. 24]

Major Head	_____
Minor Head	_____
Central	_____
Provincial.	_____
Voted	_____
Non-voted.	_____

FORM 24.

rec Art 341]

[See Art 341]

(Full size, to be kept)  
Gratuity Register.

[illegible]

FORMS.

The first five columns should be filled up on receipt of the order from the sanctioning authority. In the remarks column the fact of repayment of a gratuity should be noted when repayment is complete

FORMS

[No. 24-A.]

A. T. C -24-A.

## FORM 24-A.

[See Art. 342, Rule 2 ]

No.                      dated

FROM

THE ACCOUNTANT GENERAL,

To

THE TREASURY OFFICER,

SIR,

I have the honour to forward Pension Payment Order No. \_\_\_\_\_  
in favour of \_\_\_\_\_ and to request  
that the total payments made on Anticipatory Payment Order No. \_\_\_\_\_  
from \_\_\_\_\_ (date) \_\_\_\_\_ at the rate of Rs. \_\_\_\_\_  
may be adjusted from the first payment of the final pension. A separate bill  
should be prepared for the first payment of the final Pension Payment Order  
and the bill together with both halves of the Anticipatory Payment Order  
should be forwarded to this office in a registered cover in advance of the  
treasury schedules

I have the honour to be,

SIR,

Your most obedient servant,

(Signature)



Nos. 25-26]

FORMS

A. T C -25

## FORM 25.

[See Art. 345 ]

Last Pay certificate of pensions transferred to London for Payment.

No

- 1 Name of the Pensioner
- 2 Post held by him prior to retirement
- 3 Date of birth (if available)
- 4 Rate of pension
- 5 Date up to which paid in India
- 6 Date from which payment is to be made in England
- 7 Type of pension
- 8 Conditions of grant
- 9 Date of commencement of pension
- 10 Date of sanction
- 11 How charged in India
- 12 How chargeable in the United Kingdom [Art 190 (1) and (2) (a) and (c) and 190-A I (c), Audit Code ]
- 13 Amount commuted by the pensioner
- 14 Amount commuted by employing Government [Art. 190 (3) Audit Code ]
15. Date of leaving India
- 16 Total period of Military service (in years, months and days).
17. Date of commencement and end of each period of military service.
- 18 Governments under which service has been rendered in order of employment

Deductions to be made, if any.

*N B* —This certificate must be produced to the Office of the High Commissioner for India before pension can be issued

Place

Signature

Date

Designation.

FORM 26

*Deleted*

FORM 27.

[See Art 352 ]

LIST OF INTEREST PAYMENT VOUCHERS RELATING TO PROMISSORY NOTES  
STOCK INTEREST WARRANTS  
BEARER BOND COUPONS

Vouchers for charges on account of interest on the      per cent. Loan of      for the month of  
in the Province of      .

FORMS								
No of Voucher	Amount	No. of Voucher	Amount	No of Voucher	Amount	No of Voucher	Amount	
	Rs	a	Rs	a	Rs	a	Rs	a.



## FORM 29.

[See Art 359 ]

(To be printed on double Demy )

## Proof Sheet of Postings of Deposits.

Balance brought forward from  
last year's Proof Sheets

District or Court

Year of Deposit

RECEIPTS AS PER RECEIPT  
REGISTERSApril 19  
May  
June  
July  
August  
September  
October  
November  
December  
January 19  
February  
March  
Total

District or Court

Year of Deposit

REPAYMENTS TAKEN  
FROM RECEIPT REGISTERS  
OR CLEARANCE REGIS  
TERApril 19  
May  
June  
July  
August  
September  
October  
November  
December  
January 19  
February  
March  
TotalTransfer entries  
Total Repayments  
Lapsed and credited to Govern-  
ment  
Grand Total  
Balance on 31st March 19

FORMS

[No. 29]

Total

Total

Total

2

(Right Side).

29 Part A

(Left side)

RECEIPTS AS PER RECEIPT REGISTER			REPAYMENTS TAKEN FROM RECEIPT REGISTER OR CLEARANCE REGISTERS		
District or Court	Year of Deposit	Balance brought forward from last year's Proof Sheet	Monthly columns from April to March	Total	Monthly columns from April to March.
				Transfer entries	Total Repayment
				Lapsed and credited to Government.	Grand Total
					Balance on 31st March 19

Grand total

Total as in Consolidated Abstract.

Differences

ATC

## 29. Part B.

**Memo. of differences.**

[illegible]

FORMS.

[See Art 361 ]

(To be printed on Foolscap)

8/150

's

No. 150.

Page 248, Form 30—

Insert the following at the end of the words "To be printed on foolscap," —

" Machine made, Blue Laid,  
Lancashire Ledger, D'cap, 30 lbs E L "

[Audit Code, Vol II, 1st Edn (2nd Rep ), No 150, dated the 1st February 1937.]

of Superin-  
dent

Remarks

FORM 30-A.

[See Art 368 ]

(To be printed on Royal )

BROADSHEET OF DEPOSITS OF LOCAL FUNDS FOR

Receipts

19

Payments

Serial number of item	Name of Fund.*	Balance on April 1st	6 money columns from April to September	Total of 6 months	6 money columns from October to March	Total of 12 months	March adjustments	Total of 12 months including March adjustments	Grand total of receipts and opening balance	Balance on 1st Ma	REMARKS
-----------------------	----------------	----------------------	---	-------------------	---------------------------------------	--------------------	-------------------	--	---	-------------------	---------

FORMS.

\*In this column the following details should be entered under each Local Ledger Head, viz : (1) Name of the Local Ledger Head, (2) Names of the Funds under that head, (3) Total, (4) Total as per Detail book, (5) Difference if any, and below these entries space should be left for the initials of Superintendent and Gazetted Officer



A. T. C-31.

FORM 31

[See Art 377 ]

(To be printed on open foolscap )

Old Bills List—Issues of                      quarter of 19 -19 •

Date of draft.	y of issue	on payable.	y drawn upon	e at close of quarter of	int paid in	e at close of	unt paid in	Balance at close of	Amount paid in	19 -19 •	Balance at close of	19 -19 •	Remarks

No. 57.

Page 250, Form 31—

In the heading of column 7 insert the words “ rest of ” before 19 -19 .

[ Audit Code, Vol II, 1st Edn (2nd Rep ), No 57, dated the 2nd December 1935 ]





**FORM 33**

**Broadsheet of Local Bills for the year 19      19**













FORM 34

[See Art 384 ]

(To be printed on foolscap.)

(On the obverse, the letter referred to in Article 384 together with a return endorsement of the Treasury Officer should be printed )

(Reverse )

LIST OF UNPAID BILLS

List of Supply Bills and Transfer Receipts drawn on Treasury during 19 —19 , remaining unpaid on the 31st March 19

FORMS.

FOR USE IN ACCOUNTANT GENERAL'S OFFICE

NUMBER

Treasury by which drawn

Date

Supply Bills

Transfer Receipts

Amount

REMARKS

Amount credited to Government.

No and date of sanction of refund

Date of payment

Initials

Rs

A

P

Rs

A

P

FORM 35.

[See Art 387 ]

LIST OF FOREIGN BILLS DRAWN.

List of bills drawn upon Treasuries in \_\_\_\_\_ by Treasuries in \_\_\_\_\_ during the month of \_\_\_\_\_ 19 \_\_\_\_\_  
(Left page.) (Right page)

Date	Number	Drawing Treasury	Treasury drawn upon	Amount of each Bill	Total amount drawn by each drawing Treasury	Remarks
						<i>The columns on the right hand page will be the same as those on the right of Form 31 C A C</i>

Rs      A      P      Rs      A      P

No. 60.

Page 260, Form 35—

In the heading of last column substitute "Remarks" for "MARKS"

[ Audit Code, Vol II, 1st Fdn (2nd Rep), No 60, dated the 2nd December 1935 ]

† Here insert supply bills or remittance transfer receipts

‡ Here insert name of Province,

Remittance Check Register for the month of July 1921.

[illegible]



36-A

412 ]

royal )

ADVANCES FOR

19 .

Credit

Dis tricts	April Oct			May Nov			June Dec			July Jan			Aug Feb			Sept March			March Final			Total Recover- ies	Closing Balance.			Balance as per ± memo	REMARKS

those acknowledged by the controlling officers and that the total agrees with the Ledger Balances

Superintendent

37

417.]

printed on foolscap )

the

District

Date of drawing	Amount			
	1921-22	1922-23	1923-24	1924-25
Total on 1-4 21				
Total on 31-3-22				



[See Art. 418 ]

(To be printed on open foolscap )

DEBITS.

Broadsheet of Permanent Advances for the year 19 -19

District	Opening Balance on 1st April	April	May	June	July	August	September	October	November	December	January	February	March	March final	Total for the year	Grand Total	Total credits for the year	Closing balance on 31st March
Total																		
Total AS IN DETAIL IN BOOK																		
Difference																		
Initials of Superintendent, Book Department																		



No. 38]

FORMS

A T C -38

FORM 38.

[See Art 428.]

Register of Government servants lent or transferred to Foreign service.

No

Name

Date of birth

1. Official designation †	
2. Head of account to which pay was debitable before transfer	
Voted	
Non-voted	
3 No and date of order with the name of the Government sanctioning transfer	
4 To whom lent	
5 When lent	
6 Number of years of service completed on for the purpose of determining the rate of pension contribution under G I, F D Resolution No F-81-R 1-24, dated 11th February 1929	
7 Monthly rate of sanctioned pay in Foreign service under Fundamental Rules	From—From—From—From
8 Monthly rate of contribution under Fundamental Rules for leave salary	
9 Scale of pay of the post in Government service held substantively by the officer	
10 Monthly rate of contribution for—	
(a) pension under Fundamental Rules,	
(b) passage under Passage (Lee Commission) Rules,	
(c) Government's liability under rule 11 (1) of the Rules of the Indian Civil Service (Non-European Members) Provident Fund	
11 Where the contributions are to be recovered	
12 Whether creditable to Central or provincial	

Notes Leave

No and date of order	Kind of leave	Rules under which granted, F R or C S R	PERIOD OF LEAVE	
			From	To

Notes Penal Interest

Amount of Interest due	No and date of reference	Amount recovered	Date of recovery	Amount of interest due	No and date of reference	Amount recovered	Date of recovery	Amount of interest due	No and date of reference	Amount recovered	Date of recovery

Other Notes

†That is, of the post held substantively before his transfer. In the case of a non-gazetted Government servant the Superintendent should have the fact of the transfer to Foreign Service distinctly noted in the last Annual Book of Establishment

**FORM 39**

**Broadsheet of Contributions towards Pension and Leave salary for the  
year 19   -19**









[See Art 414.]

Register and Broadsheet of Advances for 19 -19

1	2	3	4	5	6	7	8	9	10	11	12 to 22	23	24	25	26
Serial No	AUTHORITY SANCTIONING THE ADVANCE	Name and Designation of Officer	Amount sanctioned	Amount and date of instalment	Treasury of Payment	No and date of Payment Voucher	Amount paid	Outstanding balance on 1st April	RECOVERIES IN THE MONTH OF				Total recoveries (columns 10 to 25)	Balance on 31st March	No and date of letter acknowledging the balance on 31st March
									April	May	And so on	March Supply- mentary			

FORMS

Substitute the following for this form :—

A.T.C 39-C.

No. 83

Form 39-C.

(See Article 414 )

House building

Register and Broadsheet of advances for Motor Car and of interest thereon for the year 19 -19

Other Conveyances

Serial No	Name of Government Servant	No and date and substance of order and the amount sanctioned	Monthly rate of recovery	Rate of interest	Amount drawn including balance of principal brought forward	Total interest due or brought forward	Amount recovered monthly columns from April to March Final)	Total recoveries during the year	Balance of principal due at the end of the year carried forward	Balance of total interest due at the end of the year, carried forward	Remarks
1	2	3	4	5	6	7	8-20	21	22	23	24

NOTE 1 —The entries in this register should be grouped by months, the name of the month being written in red ink across the first 7 columns. Sanctions will, on receipt, be noted in chronological order in the first 4 columns. Advances drawn in the same month will be noted in column 6 against the entries for sanctions. Those drawn in subsequent months will be entered in column 6 under the month in which payment is made and cross references recorded in columns 6 and 15 against the entries made as above for sanctions and payments respectively, a line being drawn in the remaining columns against the entry for sanctions. If an advance is drawn in more than one instalment, the entries for second and subsequent instalments, will with proper cross references, be made in column 6 under the months of payment and plus entries will also be made against first instalment. Recovery of total advance will thus be watched against the first entry of payment. Sufficient space should invariably be left after the entries for each month, to effect the necessary reconciliation with the detail book in accordance with Article 414, Audit Code.

NOTE 2 —For the purpose of calculating interest the balances of advances outstanding at the end of each month should be entered in red ink below each month's entry of recovery which should be made in black ink. Thus the red ink entries in the several monthly columns will represent the balances at the end of each month and all these figures should be added together and entered also in red ink in the column for total recoveries during the year (column 21). A progressive total of the outstanding balances at the end of each year will be entered in red ink in column 22. Interest on the total amount thus arrived at (in column 22) will be calculated after the advance is completely repaid, at the rate of interest applicable to each case (vide note 4 under Article 154, Civil Account Code, Vol. I and Rule 1 thereunder) for one month which will represent the interest due on the advance.

NOTE 3 —Particulars of the original Mortgage Bond and of the Insurance cover notes should be noted in the remarks column, whenever necessary, in order to watch the dates of first Insurance and of subsequent renewals.

NOTE 4 —The fact that the officer concerned has accepted the balance shown in column 6 should be cited in the remarks column

[Audit Code, Vol. II, 1st Edn (2nd Rep.), No. 83, dated the 2nd January 1936]

Substituted  
8/83.

of the prin-

on receipt, those drawn the entries o than one will also be ft after the

th's entry d all these ved at can ll represent

watch the



## FORM 40.

[See Art 434.]

## Register and Broadsheet of Special Recoveries for the Year

Serial Number	From whom recoverable	On what account Number, date and substance of Orders	RECOVERIES DUE			Number and date of instalments	Treasury at which to be recovered	AMOUNT RECOVERED		Balance due at the end of the year	REMARKS
			Balance due from last year	Amount due for the current year	Total due for the current year			Fourteen monthly columns April to March supplementary	Total		
			Rs	a	p	Rs	a	p	Rs	a	p
		Total									
		Departmental Consolidated Abstract									
		Difference									

(1) The progressive totals or the amount outstanding against each item should be entered every month in red ink under the figures for recoveries.

(2) The Accountant General may dispense with agreement with the figures in the Departmental Consolidated Abstracts in cases where it is not possible to effect it.

FORMS.

[No. 41

A. T C.-41.

FORM 41.

[See Art. 435 ]

Register of Special Recoveries.

No.

1	From whom recoverable		
2	On what account	.	.
3	At what Treasury	.	
4	Annual or total amount		
5.	Amount of instalment	.	
6	Date of instalment	.	.
7	Number, date, and substance of Order	..	

No.

1	From whom recoverable	.	.
2	On what account	..	
3	At what Treasury	.	
4	Annual or total amount		
5	Amount of instalment		
6	Date of instalment	..	..
7	Number, date, and substance of Order	.	

FORM 42.

[See Art 438.]

(To be printed on open foolscap )

Statement showing realisations from Subscribers under the Indian Civil Service Family Pension Regulations during the month of \_\_\_\_\_ 19

Names of Subscribers	Bachelor or widower	Married	Son	Daughter	Marriage Donations	INTEREST /				REMARKS
						Total				
						On Donations	On Arrears			
	Rs a	Rs a	Rs a	Rs. a	Rs a	Rs a	Rs a	Rs a	Rs a	

FORM 42-A

-See Art 442 B -

Statement showing realisations from Subscribers to the Superior Services (India) Family Pension Fund during the month of 19

VOLUNTARY

Names of subscribers	Period for which sub- scriptions have been paid	Compulsory		WIFE		CHILDREN (PENSION CEASING AT AGE 21)		DAUGHTERS (PENSION CEASING ON MARRIAGE)		Total	REMARKS
		Rs	a	Rs	a	Rs	a	Rs	a		
		Monthly contribu- tions		Single pre- mums or commuted level con- tributions		Monthly contribu- tions		Single pre- mums or commuted level con- tributions			

TOTAL

Certified that the credit for Rupees (in words)  
Exchange Account for the month of

has been passed on to you through this office  
19

No

Forwarded to the Accountant General, Central Revenues, New Delhi

Signature

Designation

## FORMS

FORM 43.

*Deleted.*

FORM 44.

*Deleted.*

FORM 45.

*Deleted.*

FORM 46.  
[See Arts. 446 and 447.]

(To be printed on foolscap lengthways)

Statement of Deductions on account of the Indian Military Service Family Pensions realised during the month of  
19 , through the undermentioned Treasuries

SUBSCRIBERS										WIFE		SON		DAUGHTER		REMARKS	
Name	Rank	Period of pay Bill	Promotion Do nation	Marriage Do nation	Excess ago Donation	Disparity Do nation	Subscription	Donation	Subscription	Donation	Subscription	Subscription	Unmarried subscrip- tion	Payments on account of insur- ance of passage money	Interest on passage money premia	TOTAL	

TOTAL .

For use in the Fund Section of the office of the Controller of Army Registry Accounts- *Military Accounts and Pensions*  
Certified that the sum of Rupees (in words) 10 .  
has been credited in the account of this office for

NOTE.--Separate list should be rendered for deductions on account of Indian Military Service Family Pensions of the other circles  
Accountant General

FORM 47.

[See Art 449]

A. T. C.-47.

A. T. C. 47.

List of Subscriptions to the <i>Journal of the American Medical Association</i>		Amount	FOR USE IN THE OFFICE OF THE SECRETARY OF THE AMERICAN MEDICAL ASSOCIATION	REMARKS
			GENERAL, CENTRAL REVENUES	

[illegible]

Departments

*Add*—Amount credited by other Depa... { *Add*  
*Deduct* — for entries

Grand Total

Grand Total

1

19

I certify that \_\_\_\_\_  
for the month of \_\_\_\_\_

Cash

## Transfers

Total

Accountant General.

No Central Revenues.  
General,

referred to the Accountant General, 1901.

**Dated**

[See Art. 453]

List of Subscriptions to Postal Insurance and Life Annuity Fund realised by deduction from pay bills of Government Servants employed in the \_\_\_\_\_ during the month of \_\_\_\_\_ 19 .

No of Policy or Contract	Name of Insured or Subscriber.	Designation.	AMOUNT REALISED BY DEDUCTION			Fine or Mo- dical Fee.	REMARKS
			Period of Pay bill	Amount of premium	Amount of Sub- scription or pur- chase money		

FORMS

I certify that the sum of Rs ( ) change Accounts with the Post Office for the month of \_\_\_\_\_ 19 .

Dated \_\_\_\_\_ Station.

† Here give the name of the Department or Province.

has been credited in my Ex-

[ No. 48

Designation of Audit Officer



A. T. C.-49.

FORM 49,

[See Art 45G, Annex A, Rule E.]

(To be printed on full sheet, Imperial)

Broadsheet of the Forest Officers' Provident Fund for the year-----.

No of Account	Ledger. Tollu	RECEIPTS IN THE MONTH OF		WITHDRAWALS IN THE MONTH OF		Total of withdraw- als and closing balance	REMARKS.
		Balance at commence- ment of year.	Twelve money columns for the twelve months and two money columns for March Final and March Supple- mentary	Interest for the year	Total of receipts and opening balance		

Total as per Broadsheet  
Total as per Detail Book  
Initials of Superintendent, Book.  
Difference.  
Initials of G. O.

See Art, 456, Annex. A, Rule F.

(To be printed on Royal hand-made)

NOTE—There is space sufficient on each page for three years' accounts.

Ledger Account of the Forest Officers' Provident Fund      year 19 .

NAME

OFFICIAL DESIGNATION.

REFUND OF  
WITHDRAWALS

Date

Deposits

Month

Total  
each  
monthPrincipal of each  
month for calculation  
of interestInterest on  
principal of  
each month.

REMARKS

FORMS

FORMS

Balance from 19

Opening  
Balance.

April ..

May

June .

July .

August ..

September .

October

November .

December .

January ..

February ..

March

Total Deposits, Withdrawals and Interest..

Total Interest added to Principal

Total Withdrawals ..

Total, including Balance ..

Closing Balance ..

[ No. 50

FORM 51.

[See Art. 456, Annex A, Rule H ]

(To be printed on foolscap paper )

FOREST OFFICERS' PROVIDENT FUND.

Deposit Account for the year ending 31st March 19 .

NUMBER	NAME			OFFICIAL DESIGNATION.	
Month	Date of deposit	Deposit	Withdrawal	Monthly balance on which interest is calculated	Interest
Balance from 19					
April 19					
May					
June					
July					
August					
September					
October					
November					
December					
January 19					
February					
March					
TOTAL					
Balance from last year, including interest				Forwarded to the depositor as directed in paragraph 20 of the Rules of the Fund	
Deposit as above					
Interest for 19				The 19	
Total				Accountant General	
Deduct—					
Withdrawals as above					
Balance on 31st March 19					





FORMS

[Nos. 51-D & 51-E

A. T. C. 51-D.

FORM 51-D.

[See Art 465 ]

Postal Insurance Fund .....District 19 .

Serial No in the Printed List of Postal Premium	Name of subscriber	No of Policy	Designation	April			May			And so on
				No of Voucher	Month's pay from which recovered	Amount	No of Voucher	Month's pay from which recovered	Amount	
No. 106.										

Page 287, Form 51-D-

Insert two horizontal sub-columns for "Total" and "Initial of the auditor in token of the agreement of the total with the classified abstract" under the third column "Amount" underneath the monthly columns in this form

[Audit Code, Vol II, 1st Edn (2nd Rep ), No 106, dated the 1st June 1936 ]

A. T. C. 51-E.

FORM 51-E.

[See Art. 477, Rule 1 (b) ]

(To be printed on half foolscap quarto )

I certify                      tokens were redeemed on  
and that the number of these tokens agree with those entered on the bills paid.  
I have personally satisfied myself that this number agrees with the total number  
of redeemed tokens shown in the Cheque Delivery Register, the Cash Payment  
Register and the Returned Bill Register on the same date

Senior Accountant, P. A D

A. T C 51-F.

FORM 51-F.

[See Art 477, Rule 1 (a) ]

The forms will be printed with the first column containing numbers 01 to 99 and 00, the digits for hundred and thousand being left to be entered in manuscript at the top and bottom of the column by the clerk using it  
(To be printed on open foolscap )

TOKEN REGISTER.

19

Token No	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st
----------	-----	-----	-----	-----	-----	-----	-----	-----	-----	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25

EXPLANATION —Against the number of the token issued, enter in the column of the "Date" on which it is issued the first letter of the Audit Section to which the bill has been sent and the number of the major head of charge (e.g., G 22 for a General Administration bill sent to G. A. D.) Against all tokens received back enter the letter "R" (Redeemed) in the column of the "Date" on which they were redeemed.

TOKEN REGISTER.

19 .

Token No	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st
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49																															
50																															
Opening balance																															
No of tokens redeemed																															
Total																															
No of tokens issued																															
Closing balance in hand																															
No of tokens not in hand																															
Total No of tokens in stock.																															
(cashier*)																															
Initial of																															
Bill receiver																															
G O																															

\* In token of verification of the closing balance by actual counting and of agreement of the total number of unredeemed tokens with the total number of bills outstanding in the office.



FORM 51 G.

[See Art. 477, Rule 1 (c) ]

(To be printed on open foolscap, both sides )

Token Census Register.

Month of			19
01	26	51	76
02	27	52	77
03	28	53	78
04	29	54	79
05	30	55	80
06	31	56	81
07	32	57	82
08	33	58	83
09	34	59	84
10	35	60	85
11	36	61	86
12	37	62	87
13	38	63	88
14	39	64	89
15	40	65	90
16	41	66	91
17	42	67	92
18	43	68	93
19	44	69	94
20	45	70	95
21	46	71	96
22	47	72	97
23	48	73	98
24	49	74	99
25	50	75	00

NOTE —The digit for hundred and thousand should be entered in manuscript at the top and bottom of each column, to indicate the numbers of tokens above 100 onwards.

FORMS.

[ No. 51-H

A.T.C.-51-II.

## FORM 51-II.

[See Art, 477, Rule 1 (c).]

(To be printed on foolscap folio.)

Inquiry regarding token numbers of outstanding pre-audit bills.

*For the month of**19 .*

Will you please note on the reverse the token numbers of all bills received at the counter of this office, which may be outstanding in your Section on the afternoon of the                  instant and return this memo *without fail* by the morning? It is particularly requested that auditors will include in this list all bills which have not been actually sent to the cash office, such as those which may be pending either with the G O in charge or with the Superintendent.

*Superintendent, P. A. D.**Dated**19 .*

To    ✓

SUPERINTENDENT,

*Section*





Nos. 53-A &amp; 53-B]

FORMS.

A.T.C.-53-A.

## FORM 53-A.

[See Art. 483.]

(To be printed on half foolscap )

## MEMORANDUM

, dated

19 .

Cheque No

drawn for cash paid up to . o'clock  
in advance {

Rupees

Rs.

*Assistant Accountant General.*

A T C -53-B

## FORM 53-B.

[See Art 487 ]

(To be printed in half foolscap )

## MEMORANDUM

Pre-audit <sup>cash</sup>  
cheque payments

Amount of Vouchers paid at o'clock Rs

Vouchers for Rs

sent already,

Vouchers for Rs

sent herewith.

*Assistant Accountant General,**In charge, Presidency Pay Department.*

19

Agreed

A A O

A A G

D A G



FORM 54-A.

FORM 54-A.  
to Rule (XI) of Annexure A of Chapter 22 I  
Credit Bills

A. F. C. 54-A

## Re

T. C.-54-A.											
[See Note 2 to Rule (XI) of Annexure A of Chapter 22 I											
Register of Final Post-audit of Pre-audit Bills											
Date of receipt.	Token No	Name of drawer	Amount of bill	Amount dis-allowed	Initials of Superintendent	Date of return to Cash Department	Date of receipt from Accounts Department	Date of final post audit	Initials of Auditor	Superintendent	Voucher No and Remarks
1	2	3	4	5	6	7	8	9	10	11	12

A.T C -55

FORM 55.

[See Art 491.]

Schedule of the Pre-audit Payments of

..... Department.

No of Voucher.	Net payments	Income Tax	Recoveries creditable to service heads	I C S Family Pension Fund	Total gross pay- ments	Remarks.
1	2	3	4	5	6	7
By Cheque.						
Total by cheque						
In Cash.						
Total in cash.						
Total by cheque and in cash						

NOTE —A column may be added before column 5 for any other deductions which are to be treated in the same manner.







A.T.C. 57.

FORM 57.

[See Art. 493 ]

(To be printed on open royal )

Register of Deductions from Bills paid by the Pre-audit Department during the month

19 .

Date	No of Voucher	Name of Subscriber or of Person retrenched	Period of Subscription or Allowance	Nature of Allowance	Money columns	Total Deductions from each Voucher	Daily Total of Deductions
------	---------------	--	-------------------------------------	---------------------	---------------	------------------------------------	---------------------------

As many columns as may be necessary should be opened for the funds named in Chapter 20 be provided table to Ad- and for any Income Tax eceded in a

No. 111.

Page 300, Form 57—

Delete this form

[Audit Code, Vol 11, 1st Edn (2nd Rep ), No 111, dated the 1st June 1936 ]

## FORMS

[No. 58]

A.T C -58

FORM 58.

[See Art 500]

(To be printed on foolscap folio )

Register of <sup>Reserve</sup> Imperial Bank Deposits at  
for the month of

19

Initials

Date \_\_\_\_\_

## Receipts

## Payments

Total for the month

	Receipts	Payments
<i>Deduct</i>		

Net Receipts  
Payments

~~A.T.C.-59.~~

**FORM 59.**

[See Art. 506]

(RECEIPTS) Classified Abstract of Small Com Depôts in  
for the month of 19

Name of Depôt	Small Coin Depôt Remittances	Mint Remittances (a)	Foreign Remittances	Account between (b)	Rs a p	Rs a p	Rs a p	Rs a p	TOTAL RECEIPTS
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p.	
TOTAL RECEIPTS									
Small Silver Balance decreased									
Nickel Balance decreased									
Bronze and Copper Balance decreased									
GRAND TOTAL									

(a) For Bombay and Central Revenues accounts only  
(b) This column is intended to exhibit the debits and credits on account of deficiencies in remittances from and to Small Coin Depôts in another province



Statement of Disbursers' Accounts

[See Arts 507 and 678 ]

for the month of 19 .

Office or District	Opening Balance	Receipts during the month	TOTAL	Disburse- ments during the month	Closing Balance	TOTAL	Initials of Auditor	REMARKS
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p		
<i>The names of all accounting Treasuries should here be printed in the order followed in the Cash Balance Report and other detailed returns</i>								
TOTAL								
Departmental adjusting account								
(There will be a separate line for each detailed head under this local ledger head)								
TOTAL								
Departmental Accounts in Detail	0 0 0				0 0 0			
Local Remittances in Transit								
TOTAL								
EXCHANGE ACCOUNT ABSTRACT TRANSFERS	0 0 0				0 0 0			
	0 0 0				0 0 0			
GRAND TOTAL								

**FORM NO 61.**  
**Works Audit Register.**

305







FORM 61—contd.  
PART II.—SANCTIONS TO FIXED CHARGES.

Item No	Reference to sanction, with period for which the sanction has been accorded	Name of work or account	Name of post or nature of charge	Monthly rate	SANCTIONED SCALE		AMOUNT PAID FOR EACH MONTH				and so on
					No	Amount per men- sem	*April	*May	*June		
							Reference to voucher †	Amount †	Reference to voucher †	Amount †	

\* Name of the month for which wages have been earned To facilitate audit, when a sanction is noted, a line should be drawn through the spaces for all the months prior and subsequent to the period covered by the sanction  
† Entries should be made briefly, e.g., Voucher 24 for July will be entered as 24-7  
‡ Amounts paid should be entered in black ink, and unpaid amounts or fines in red ink the entries for fine, being distinguished by the letter F Subsequent payments of unpaid amounts should be entered underneath in black ink, it being seen that they do not exceed the amounts available, as entered in red ink Claims for arrears not included in the original claims for the month concerned should ordinarily not be admitted without full explanation of the circumstances under which they were omitted

PART III.—SANCTIONS TO CONTRACTS.

Item No.	Reference to sanction	Name of work or Account	Name of contractor.	Stipulated date of completion of contract.	* Substance of sanction (Quantities, Rates, other necessary conditions, etc ) used	No of form of agreement (if an ordinary form is used)	REFERENCE TO PAYMENT VOUCHERS					REMARKS.
							April	May	June	and so on		
1	2	3	4	5	6	7	8	9	10	11	12	13

No. 139.

Page 309, Form 61, Part III—  
For the existing column 5 substitute the following two columns re-numbering the columns 6 to 12 as 7 to 13 —

Date of completion of contract	
Stipulated (To be filled in from the first running bill)	Actual (To be filled in from the final bill)
5	6
[Audit Code, Vol II, 1st Edn (2nd Rep ), No 139, dated the 2nd January 1937 ]	

\* If, in respect of any sanction, the Gazetted Officer in charge has authorised that audit be conducted against the original orders (vide Article 560), then the latter should be pasted in a guard file, which should be treated as an accompaniment to the Audit Register, and it will suffice to quote in this column merely the reference to the pages of the file.



FORM 61—*concl.*

PART V — MISCELLANEOUS SANCTIONS

Item No	Authority No and date	Name of work or Account	Substance of order	Amount of Sanction.	NOTE OF EXPENDITURE INCURRED FROM TIME TO TIME AGAINST EACH SANCTION					REMARKS.
					No of voucher	Month	Amount	Progressive total		
1	2	3	4	5	6	7	8	9		10

Rs a p

Rs a p Rs a p

FORMS.

[No. 61

No. 151.

Page 312, Form 62—

Insert the following above the heading of this form —

“(To be printed on foolscap,

Machine made, Blue Land,

Lancashire Ledger, D’cap, 30 lbs E L”

[Audit Code, Vol II, 1st Edn (2nd Rep), No 151, dated the 1st February, 1937]

Signature of the officer making the award.

payable to individual payees

Area of land

Amount

Work for which taken up

Amount paid No and voucher

Designation of Chief Revenue Authority.

\*Amount of abatement of Land Revenue per annum

1

2

3

4

5

6

7

8

9

10

11

12

Rs

Rs

Rs.

Rs.

\* This column should be filled in only in the case of Irrigation, Navigation, Drainage and Lumberment works  
NOTE.—The details of amounts entered in column 2 should work up to the total shown in column 6.







FORM 64.

[See Article 619.]

Suspense Accounts      Purchases.  
Stock.  
Broadsheet of      Deposits      Miscellaneous P. W. Advances  
Takavi Works Advances      London Stores  
Workshop Suspense

Major head (in the case of suspense accounts)

FORMS

Division	APRIL 19				MAY 19				And so on for the intermedi- ate months June to March	I.—SUPPLEMENTARY ACCOUNT				II.—SUPPLEMENTARY ACCOUNT.			
	Open- ing balance	Debits + Credits	Debits + Credits	Closing balance	Debits + Credits	Debits + Credits	Closing balance	Debits + Credits		Debits + Credits	Debits + Credits	Closing balance	Debits + Credits	Debits + Credits	Closing balance	Debits + Credits	Closing balance
1	2	3	4	5	6	7	8	9 to 38	39	40	41	42	43	44			

Rs a p Rs a p Rs a p Rs a p Rs a p Rs a p Rs a p Rs a p Rs a p Rs a p Rs a p Rs a p Rs a p Rs a p

TOTAL

TOTAL AS PER  
BOOK  
DETAIL LEDGER

†Score out "Credits" in the case of Miscellaneous P W Advances, Stock, London Stores, and Takavi Works Advances, and "Debits" in the case of Purchases and Deposits  
†Score out "Debits" in the case of Miscellaneous P W Advances, Stock, London Stores, and Takavi Works Advances, and "Credits" in the case of Purchases and Deposits.



\*FORM 66.

[See Articles 659 to 662.]

Province.

Statement showing the Financial Results of Irrigation, Navigation, Embankment and Drainage Works for, and up to the end of, 19 -19 .

GENERAL FINANCIAL RESULTS TO END OF 19 -19 .										FINANCIAL RESULTS OF THE YEAR 19 -19 .										
1 Number of Works	2 Names of works.	3 Main canals and branches.	4 Distributaries.	5 Estimated cost of construction (direct and indirect)	6a Date of completion of work.	6b Date when system first came into operation.	7 Total capital outlay (direct and indirect)	8 Accumulated arrears of interest	9 Accumulated surplus revenues.	10 Total sum at charge (Columns 7 and 8)	11 Gross receipts (direct and indirect)	12 Working expenses (direct and indirect).	13 Net Revenue	14 Percentage on capital outlay, Column 7	15 Percentage on sum at charge, Column 10.	16 Interest	17 Net profit	18 Net loss.	19 Area irrigated.	20 Percentage of working expenses to receipts (Column 11 to Column 12)

\*The instructions in Article 662 regarding the printing of the working forms should be borne in mind.





# Broadsheet of Public Works Cheques

Serial No	Divisions	Treasuries	Outstanding difference from last year	APRIL			MAY.			And so on.
				Cheques issued by Public Works Officers	Cheques cashed at treasuries	Difference at end of month	Cheques issued by Public Work Officers	Cheques cashed at treasuries	Difference at end of month	
				Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	Rs. a p	
<div style="text-align: right;">TOTAL .</div>										
TOTALS AS PER LEDGER										

[See Article 690.]

## Broadsheet of Public Works Remittances to Treasuries

Serial No	Divisions	Treasuries	Outstanding difference from last year	APRIL			MAY			And so on
				Cash remitted by Public Works Officers	Remittances acknowledged by Treasury Officers	Difference at end of month	Cash remitted by Public Works Officers	Remittances acknowledged by Treasury Officers	Difference at end of month.	
			Rs   a   p	Rs   a   p	Rs   a   p	Rs   a   p	Rs   a   p	Rs   a   p	Rs   a   p	
TOTAL										
TOTALS AS PER LEDGER										

FORMS.

[No. 69]



FORM 70.

*Deleted.*

FORM 71.

*Deleted.*

FORM 72

*Deleted*

[See Article 730.]

(To be printed on foolscap )

Register of insufficient or otherwise irregular sanctions accorded by

REFERENCE TO SANCTION				EXPENDITURE INCURRED AGAINST THE SANCTION, IF ANY, BEFORE RECTIFICATION								
Serial No.	Autho- rity	No	Date	Particulars of sanction	Amount of sanction	Reason for challenge	Particu- lars of corres- pondence	Final disposal	Initials of the officer passing the sanction	Month in which it ap- peared	Amount of Super intendent	Initials of Super intendent

FORMS

[See Article 735.]

Confidential Index Card of Government Servants responsible for Financial Irregularities.

Name of Government Servant

FINANCIAL IRREGULARITIES			*STATE OF ACCOUNTS DISCOVERED AT INSPECTIONS BY AUDIT OFFICERS			
Year	Name of serious irregularity committed— with brief particulars	Reference to connected papers to enable the item to be traced	Orders or comments of local Government including disciplinary action, if any.	Division, Treasury or other office inspected	Inspecting Officer's remarks as to state of accounts	Initials

\* This column should be left blank if the officer at fault is not the head of an office requiring inspection

† The dated initials of the auditor making the entries, and of the accountant and the Certified Officer examining them, should be placed in this column against each item. Entries made on different dates should be so arranged that the dated initials of the auditor against them will indicate the date on which the entries were made.

FORM 74.  
[See Articles 739 and 745 to 750 ]  
Objection Statement  
(PUBLIC WORKS TRANSACTIONS)

Statement of Expenditure under objection in the Accounts of Division, for the month of 19 .  
PART I —OBJECTIONS REGARDING ESTIMATES AND APPROPRIATIONS FOR WORKS.

Item No	No of item in the schedule of Works Expenditure	UP TO DATE EXPENDITURE UNDER OBJECTION				TO BE FILLED IN THE AUDIT OFFICE.	
		Want of sanctioned estimate.	Excess over sanctioned estimate.	Want of appropriation	Excess over appropriation	Explanation of Divisional Officer	Remarks by Superintending Engineer. How disposed of
		*Rs	*Rs	*Rs	*Rs		
		<p>† Total up to date amount of expenditure held under objection on these grounds including that pertaining to the works detailed in this Part</p> <p>List of works the progressive expenditure on which has not yet exceeded the limits of the powers of the Divisional Officer to sanction on and estimate or pass as an excess, as the case may be, but regarding which no intimation of the sanctions or orders of the Divisional Officer or higher authority has reached the Audit Office</p> <p>Other objections, <i>i.e.</i>, objections which it is definitely known cannot be removed without the orders of the Superintending Engineer or higher authority</p>					

\* In nearest Rupees.  
† All entries relating to the total amount of expenditure under objection should be shown in red ink.

FORM 74—*concl.*  
PART II — MISCELLANEOUS OBJECTIONS

Item No	No of voucher or item in the schedule concerned (with name of Schedule)	Particulars	AMOUNT UNDER OBJECTION		Particulars of objection	Explanation of Divisional Officer	Remarks by Superintending Engineer	How disposed of	TO BE FILLED IN THE AUDIT OFFICE
			Vouchers awaiting	Other items					
† Total amount of objections awaiting adjustment (including those relating to the items detailed in this Part)									
			*Rs	*Rs					
			1						

\* In nearest rupees  
† All entries relating to the total amount of expenditure under objection should be shown in red ink.



[See Art 769 ]  
(Condensed )

Objection Statement showing the Result of the Audit and Examination of the  
(and of the Cash Account) of the

Treasury for 19 .

List of Payments

(N B —This statement must be returned within a fortnight of its receipt, or the cause of any delay in doing so explained by docket)

No. of item	Date of receipt or payment	No of Voucher	Nature of Receipt or Payment	Amount under Objection	Nature of Error or Objection	Order of the Accountant General thereon	Explanation or Remarks of the Officer in charge of the Treasury.

FORMS

NOTE —When the space in the last column against any objection is found to be insufficient, the Treasury Officer may furnish his explanation on separate memoranda.

A. T. C -77.

FORM 77

[See Art 774 ]

(Full size.)

Retrenchment Slip

Accountant General's Office

Dated 19 .

To

Please note that the Treassury Officer, , has been  
Pay  
instructed to recover from the next Travelling bill presented by you the  
Contingent Mr the  
amount named below in the manner indicated

COUNTERFOIL.

Drawing Office
Treasury of payment—
Voucher { No
{ Date
Amount to be recovered Rs .
To be recovered in
Reasons { Disallowed by countersigning Authority.
{ Pay overdrawn
{ Travelling allowance overdrawn

For explanation, see reverse

He should immediately forward any representation he may have to make, in order that, if it is accepted, the retrenchment order may be withdrawn or modified

No

Copy forwarded to the Treasury Officer, , for information and guidance

Assistant Accountant General.

NOTE —In the copy sent to the Treasury Officer, the entry “for explanation see reverse” should be scored through, no such explanation being required by the Treasury Officer,

Noted in the Objection Book.

Auditor





FORMS

[No. 78

78.

793 and 794 ]

an open sheet of medium )

for the month of

19

		MODE OF ADJUSTMENT						
Nature of Objection	Subsequent Reminders, etc	MONTH IN WHICH ADMITTED IF FINALLY PASSED			IF DISALLOWED, THE ACCOUNT IN WHICH THE ITEM IS CREDITED OR THE NUMBER OF THE VOUCHER FROM WHICH IT IS RECOVERED			
		Month	Amount of each portion admit- ted		Date of Credit or No of Voucher	Amount		
		11	12	13	14	15	16	
			Rs	a	p	Rs	a	p

No. 115.

Pages 330-331, Form 78

Delete the first sentence of the certificate on this form and also the word "also" occurring in the second sentence.

[Audit Code, Vol II, 1st Edn (2nd Rep ), No 115, dated the 1st July 1936.]

Charges					of	19	and that
Adjustments					they agree after the corrections		
Suspense—					described in Rule I, Article 794,		
Receipts					Audit Code I also certify that		
Charges					I have examined the Objection		
Adjustments—					Book and find it complete in all		
Receipts					respects		
Charges							
					Date		Superintendent

115

Adjustment Register (other than Public Works Transactions) of  
 [See Arts 785 to 793 ]  
 (Condensed form representing a medium page)  
 Ontario

[illegible]

ՀԱՅԿԱՍՏԱՆԻ ՀԱՆՐԱՊԵՏՈՒԹՅԱՆ  
ՄԱՐԶԻ ԱԿՏԱԿԱՆ ԳՆԱՀԱՆՈՒՄԻ  
ԴԵՊԱՐՏԱՄԵՆՏԻ ԱՎՈՐՈՇՈՒՄԻ  
ԴԵՊԱՐՏԱՄԵՆՏԻ ԱՎՈՐՈՇՈՒՄԻ

† When adjustment is effected in any of the ways noted here, it will suffice to quote the corresponding letter, other letters can be added.

FORM 80.

[See Art. 795.]

Broadsheet of debits, credits and balances under the head Objection Book Advances for the year 19 -19  
Objection Book Suspense Account

Name of District	APRIL 19 .			Explanation of difference.
	Opening balance	Debits	Credits	
</				

FORMS

TOTAL					
TOTAL AS FOR LEDGER					
Difference					

[No. 80



FORMS.

[No. 80-A

Month	Original credits debts	Adjusting <i>minus</i> Credits Debits	Net difference	Explanation of difference
April				
Difference up to April				
<i>Add—May</i> .				
Difference up to May				
<i>Add—June</i>				
Difference up to June				
and so on				

[See

(Representing one open

Abstract of Objections of

Month of Objection.	Objected to	Adjusted in April, 1921	Adjusted in May	Adjusted in June	Adjusted in July	Adjusted in August	Adjusted in Septem- ber
Balance of 1917-18							
Balance							
„ of 1918 19							
Balance							
„ of 1919-20							
Balance							
„ of 1920-21							
Balance							
April 1921							
Balance							
May							
Balance							
June							
Balance							
July							
Balance							
August							
Balance							
September							
Balance							
October							
Balance							
November							
Balance							
December							
Balance							
January 1922							
Balance							
February							
Balance							
March							
Balance							
March Final							
Balance							
TOTAL							
Balance							

N B —The balance at the end of every





[See

Objection Statement showing the result of the Audit and Examination :  
for

No and date of voucher or date of receipt	Nature of Receipt or Payment	AMOUNT PLACED UNDER																	
		Advances Recover- able	SUSPENSE				AWAITING CLEARANCE				Service payment for recovery.								
			Receipt		Charge		For want of de- tailed bills		Other reasons										
			Rs		Rs		Rs		Rs										
1	2	3	a	p	4	a	p	5	a	p	6	a	p	7	a	p	8	a	p
No of Items	Grand Total of month's objections																		
	Memorandum of objectionable Items																		
	Balance from past month																		
	Add—Total of month's objections																		
	TOTAL																		
	Deduct—Amount adjusted during as per separate Adjustment Register																		
	Balance outstanding																		

Heads	Classified Abstract	Objection book	Difference	Explanation of Difference
Advances recoverable				
Charges Adjustment				
Suspense—				
Receipts				
Charges				
Adjustment				
Receipts				
Charges				

NOTE 1 —When the space in column 10 against any objection is found to be insufficient, the Treasury Officer may  
for some

NOTE 2 —The Treasury Officer is required specially to note on this Form the actual dates of receipt in and



FORMS.

FORM 83.

*Deleted.*

FORM 84

*Deleted.*

FORMS.

FORM 85.

*Deleted*

FORM 86.

[See para 3, Appendix II ]

ESTABLISHMENT AUDIT REGISTER—TIME SCALE

(For establishments for which no annual establishment returns are received )

Reserved/Transferred.

Voted/Non-voted.

Fixed establishment of the

from April 19

for the four years commencing

Name of Section Sanctioned number of posts Scale of Pay and Allowances

April

May

June

July

And so on for  
other  
months

Number  
of  
incumbents

Number  
of  
incumbents

Number  
of  
incumbents

Number  
of  
incumbents

Orders  
of  
sanction  
ing au-  
thority

District

REMARKS



FORM 88

[See para 5, Appendix 11 ]

FLY LEAF OF AUDIT REGISTER

Serial Number	Name	Pay on 1st April	Date of increment and amount	April		May		June		And so on for other months	REMARKS
				A	B	A	B	A	B		
				A	B	A	B	A	B		

FORMS

[No. 88

Total

Last month's figures

Fresh Total

Form B.

Monthly expenditure

FORM 89.

[See para 6, Appendix 11 ]

FLY LEAF OF AUDIT REGISTER.

[Simplified Form ]

Month	Last month's figure and changes during the month	Changes for the whole month, + increase, - decrease, A	Changes for broken periods, + increase, - decrease, B
		Rs   A	Rs   A.
April 19 .	Last month's figure as per column A	2,577 2,750 0	
	<i>Add</i> changes on account of		
	<i>Deduct</i> casualties as per column 7 of pay bill		
	<i>Add</i> —changes on account of increments	+16 0	+12 0
	Total	2,595 0	12 0
	<i>Add</i> —as per column A		2,595 0
	Total for the whole month	2,595 0	2,607 0
May 19 and so on for other months . .		2,595 0	
		18 0	14 0
	Total	2,613 0	14 0
	<i>Add</i> —as per column A.		2,613 0
		.	2,627 0

FORM 90.

[See Rule I, Appendix 15 ]  
(To be printed on foolscap—both sides )  
PERSONAL PASSAGE ACCOUNT.

Children.

Service \_\_\_\_\_ A.—Name \_\_\_\_\_ Sex \_\_\_\_\_ Date of birth \_\_\_\_\_  
Name of Officer \_\_\_\_\_ B— " \_\_\_\_\_ " \_\_\_\_\_  
Date of birth \_\_\_\_\_ C— " \_\_\_\_\_ " \_\_\_\_\_  
Name of Wife \_\_\_\_\_ Date of Marriage \_\_\_\_\_ D— " \_\_\_\_\_ " \_\_\_\_\_  
E— " \_\_\_\_\_ " \_\_\_\_\_  
F— " \_\_\_\_\_ " \_\_\_\_\_

FORMS.

CHILDREN

SELF	WIFE													REMARKS
		A	B	C	D	E	F.	A	B	C	D	E	F.	
Explanatory Details of Entry	No. and Date of Voucher	Amount admissible and Total pay- ment	No. and Date of Voucher	Amount admissible and Total pay- ment	No. and Date of Vouchers	Amount admissible and Total pay- ment	No. and Date of Voucher	Amount admissible and Total pay- ment	No. and Date of Voucher	Amount admissible and Total pay- ment	No. and Date of Voucher	Amount admissible and Total pay- ment	No. and Date of Voucher	Amount admissible and Total pay- ment

[No. 90

NOTE.—It may not be necessary to balance the account every time a payment is made.



## FORM 91

[See Rules 1, 3, 4, 7, 11 and 19, Appendix 15]

(To be printed on foolscap folio and machine numbered and bound in books of 20 forms each)

No. _____	Mr _____	No. _____	Mr _____
fo _____		Service is authorised to engage the following _____ of _____	
passages at a maximum cost as indicated against each—		passages at a maximum cost as indicated against each—	
Single for Self	Maximum cost	Single for Self	Maximum cost
Return	£	Return	£
" " Wife	£	" " Wife	£
(Name)		(Name)	
" " Child	£	" " Child	£
(Name)		(Name)	
" "	£	" "	£
(Name)		(Name)	
No. 141.			

Page 346, Form 91—

Insert the following as a "Note" below this Form—

"Note"—This certificate is issued with reference to the facts known on the date of its issue and ceases to be valid as shown below—

- (1) On expiry of 12 months from the date of its issue
- (2) On the date on which Master/Miss 12/21 years, viz ,
- (3) On the date on which the rates of P & O, I class B fares are next revised
- (4) On the expiry of 12/6 months from the date of Mr

death/retirement, viz ,

(\*) *Score out any item inapplicable* "

[Audit Code, Vol II, 1st Edn (2nd Rep), No 141, dated

STATION \_\_\_\_\_

Dated \_\_\_\_\_

Accountant General

Accounting of the Passage Concessions (reprint)

\* N B —See notes 2 and 3 of the Rules for the Accounting and Auditing of the Passage Concessions (reprint)

N/A

A T. C.-92.

## FORM 92

[See Rules 1, 8, 11 and 19, Appendix 15 ]

(To be printed on foolscap folio )

Certified that the following amounts in the Personal Passage Account  
are at credit of each person for whom Mr \_\_\_\_\_ of  
service is entitled to take a passage

		Amount at credit
Self	.. . . .	£
Wife	. . . . .	£
	(name)	
Child	. . . . .	£
	(name, age and sex)	
Child	.. . . .	£
	(name, age and sex)	

No. 142.

Page 347, Form 92

Insert the following as a " Note " below this Form .

" NOTE —\*This certificate is issued with reference to the facts known on the date of  
its issue and ceases to be valid as shown below —

- (1) On the date on which Master/Miss \_\_\_\_\_ attains  
the age of 12/21 years, viz ,
- (2) On the date on which the rates of P & O , I class, B fares are next revised
- (3) On the expiry of 12/6 months from the date of Mr \_\_\_\_\_ 's  
death/retirement, viz ,

\* Score out any item inapplicable "

[Audit Code, Vol II, 1st Edn (2nd Rep ), No 142, dated the 2nd January 1937 ]

Dated

No 142.

A. T. C -93.

FORM 93.

[See Rule 6, Appendix 15 ]

(To be printed on foolscap folio )

Mr.

is informed that the final payment on account of the cost of the following <sup>passage</sup> ~~passages~~ has been made to (name of the steamship Company or the Agent of that Company or of the Passenger Agent) to-day and that the Personal Passage <sup>account</sup> ~~accounts~~ of the <sup>person</sup> ~~persons~~ concerned <sup>has</sup> ~~have~~ been debited with the amount noted against it <sup>which</sup> ~~represent~~ <sup>represents</sup> the cost as defined in Regulation 2 (c) in Schedule IV of the Superior Civil Services Rules, subject to the limit prescribed in Regulation 8

Single Return	class	passages	between-	&
for Self	.	..	..	.
„ Wife	..	.	.	.
„ Child (name)	..	.		
„ „ ( „ )	..	..	..	..

2 He is requested to intimate to this office either direct or through the High Commissioner, immediately any change is made in the itinerary of the person/persons concerned .

Accountant General.

•

STATION

Dated

—

FORM 94.

[See Rules 1, 7, and 19, Appendix 15]

(To be printed in foolscap folio and machine numbered and bound in books of 50 forms each.)

(23) (24) (25) (26) (27) (28) (29) (30) (31) (32) (33) (34) (35) (36) (37) (38) (39) (40) (41) (42) (43) (44) (45) (46) (47) (48) (49) (50)

No. \_\_\_\_\_

No. \_\_\_\_\_

With reference to Form 93, issued under my \_\_\_\_\_

With reference to Form 93, issued under my \_\_\_\_\_

No. \_\_\_\_\_, dated \_\_\_\_\_, Mr. \_\_\_\_\_

No. \_\_\_\_\_, dated \_\_\_\_\_, Mr. \_\_\_\_\_

is informed that, within the amounts noted below, he is \_\_\_\_\_ is informed that, within the amounts noted below, he is \_\_\_\_\_ under Regulations 8 and 12 of the Services Rules

FORM 94

No. 143.

Page 349, Form 94—

Insert the following as a "Note" below this Form —

"NOTE — \*This certificate is issued with reference to the facts known on the date of its issue and ceases to be valid as shown below —

- (1) On the expiry of 12 months from the date of its issue
- (2) On the date on which Master/Miss \_\_\_\_\_ attains the age of 12/21 years, viz., \_\_\_\_\_
- (3) On the date on which the rates of P & O, I class, B fares are next revised
- (4) On the expiry of 12/6 months from the date of Mr \_\_\_\_\_'s death/retirement, viz., \_\_\_\_\_

\* Score out any item inapplicable "

[Audit Code, Vol II, 1st Edn (2nd Rep.), No 143, dated the 2nd January 1937]

Accountant General.

(23) (24)

Accountant General

NOTE

51643

FORM 95  
[See Rules 10, 11, 12 and 13, Appendix 15 ]  
(To be printed on double foolscap on both sides )

PASSAGE CONCESSIONS  
*Register of Sanctions and Payments*

Serial No	Names	Maximum cost of passage admissible	Name of Steamship Coy and of the Agent of that Coy or of the Passenger Agent	Date of embarkation	From	To	Journey	Authority No and date	Sterling cost of passages as defined in regulations 2 (c) and of railway fares subject to a limit prescribed in Regulation 8	Amount to be paid in rupes	Voucher No and date	April	May	June	July	August	September	And so on from October to March	March final	Total	April and May next year	Remarks
Actual payments in Rupees																						

FORMS.













Note of Posting of Corrections—*concl'd.*

[illegible]

